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ABSTRACT

A companion document to the three-volume "Higher Education Finance Manual," which is intended to guide those completing the Higher Education General Information Survey (HEGIS) Financial Statistics of Institutions of Higher Education, is presented. While it is based on the data required for 1978-79, the guide can provide guidance in completing future surveys. For parts A through G of the survey, there is a statement of the intent in collecting the information, general guidelines for providing the information requested, and line-by-line instructions for completing the finance forms. Additionally, there is a look-up table consisting of an alphabetical list of common activities, organizational units, position titles, and types of expenditures, each associated with one or more expenditure categories and one or more subcategories. (SW)

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# HEGIS Financial Reporting Guide: 1980 Edition

National Center for Higher Education Management Systems

U.S. DEPARTMENT OF HEALTH, EDUCATION & WELFARE
NATIONAL INSTITUTE OF EDUCATION

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# HEGIS
# Financial Reporting Guide:
# 1980 Edition

Richard H. Allen

1980

National Center for Higher Education Management Systems
P.O. Drawer P Boulder, Colorado 80302
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# Preface

The *HEGIS Financial Reporting Guide: 1980 Edition,* a companion to the three-volume *Higher Education Finance Manual (HEFM),* is intended to guide those completing the Higher Education General Information Survey (HEGIS) Financial Statistics of Institutions of Higher Education. While it is based on the data required for 1978-79, this document can provide guidance in completing future surveys, since the HEGIS financial statistics forms are expected to remain consistent in the near future. However, caution should be exercised to ensure that these future surveys are consistent with the 1978-79 survey.

This document was prepared by the National Center for Higher Education Management Systems (NCHEMS) under contract #300-76-0319, Pilot Project for the Installation of Finance Data Bases at State-Levels (as revised) with the National Center for Education Statistics (NCES). As the project proceeded, it became evident that one of the difficulties in complying with HEGIS financial reporting guidelines was lack of sufficient detail in the instructions. Accordingly, NCHEMS developed significantly more detailed instructions. In addition, NCHEMS, in cooperation with the National Association of College and University Business Officers (NACUBO), developed an activity look-up table that classifies types of expenditures according to their appropriate placement within functional expenditure categories. Both of these efforts provided substantial additional guidance for HEGIS data reporters.

The authors are grateful to all those who assisted in the development of this document. We are particularly indebted to the members of the joint NCHEMS/ NACUBO Committee on the Guidelines of the Joint Accounting Group. They are George Baughman (Ohio State University), Norm Fischer (Washington Council for Postsecondary Education), Norm Gross (University of California), and Bill Wilkinson (University of Rochester).

In addition, Pat Pateros (Pateros and Associates) and Norm Brandt (NCES) provided many useful comments, while Abbott Wainwright of the NACUBO staff also devoted considerable effort to the activity look-up table.

We extend special thanks to NCHEMS Associate Directors Dennis Jones and Mel Orwig for their much-needed advice and support throughout the project. Mary Sue Waldkirch of the NCHEMS staff provided invaluable editorial assistance. Thanks are due also to Paula Dressler and Rebecca Shanks for their secretarial assistance.

# Introduction

This document is a companion to the *Higher Education Finance Manual (HEFM).* The three volumes of *HEFM (Data Providers' Guide, Data Users' Guide,* and *The Source/Use Concept)* are directed at the entire range of users and providers of financial acccounting information about postsecondary education. *HEGIS Financial Reporting Guide: 1980 Edition,* however, is specifically designed to aid the person responsible for completing the Financial Statistics of Institutions of Higher Education portion of the Higher Education General Information Survey (HEGIS).

Part 1 contains detailed, line by line instructions for completing the HEGIS finance forms. All instructions and definitions are consistent with the summary instructions provided with the HEGIS forms, as well as with generally accepted accounting principles for financial reporting in higher education (except as specifically noted in part G).

Part 2 is an activity look-up table describing the appropriate assignment to functional expenditure categories of a large variety of expenditures. This look-up table is the product of a joint NCHEMS/NACUBO Committee on the Guidelines of the Joint Accounting Group and is consistent with national standards for financial reporting. It is identical to the look-up tables found in the NCHEMS *Higher Education Finance Manual: Data Providers' Guide* and in NACUBO's *Administrative Service.*

PART 1

# Financial Statistics of Institutions of Higher Education

## Part 1

# Financial Statistics of Institutions of Higher Education

The Higher Education General Information Survey (HEGIS) is the federal government's primary mechanism for collecting information about higher education. The financial component of HEGIS is largely based on the national standards for financial reporting described in the *Higher Education Finance Manual (HEFM)* series and in the publications of the National Association of College and University Business Officers (NACUBO) and the American Institute of Certified Public Accountants (AICPA). In fact, completion of HEGIS requires two of the financial statements normally included in institutional financial reports—the Statement of Current Funds Revenues, Expenditures, and Other Changes and the Statement of Changes in Fund Balances (in summary form)—as well as selected Balance Sheet information. In addition, HEGIS requests other information not normally provided in financial reports, such as the information collected for the Census Bureau.

This part guides the reader in completing Financial Statistics of Institutions of Higher Education (the HEGIS finance forms), parts A through G, as intended by the National Center for Education Statistics (NCES). The guidelines contained in this part are based on the definitions and formats that will be used to collect financial data for the fiscal year ending 1979. However, since the HEGIS finance forms are expected to be stable over the next few years, these guidelines should continue to be valid for completing HEGIS finance surveys for a number of future reporting periods as well. While national standards for financial reporting allow a number of options regarding definitions and formats, the HEGIS reports have stipulated a particular set of those options and are therefore somewhat less flexible.

Thus it is essential that column headings and line identifications not be changed by respondents. If unusual or debatable figures are reported, they should be included in the most appropriate cell and explained in an attachment.

Each part of the survey is discussed in turn. The discussion includes:

- A statement of the intent in collecting the information for each part
- General guidelines for providing the information requested in each part
- Specific item-by-item guidelines for completing each part

## Part A

# Current Funds Revenues by Source

### Intent

Part A summarizes institutional Current Funds revenues by source and, in several cases, by restriction category. It is essentially the revenue side of a Statement of Current Funds Revenues, Expenditures, and Other Changes. However, no transfers *into* the Current Fund are included.

The revenue categories in part A are those adopted by the Joint Accounting Group, composed of representatives of NCHEMS, NACUBO, and AICPA. They have been endorsed by all three organizations as the national standard for revenue reporting and will be found in most institutional financial reports.

### General Guidelines

Part A reports revenues for the Current Fund, including all unrestricted revenues received by the institution during the fiscal period and all restricted revenues received by the institution *to the extent expended* during the fiscal period. Under the principles of accrual accounting, restricted revenues are not reported until they are earned (until the monies are expended in accordance with the restrictions placed on them). They are thus distinguished from Additions, which are recorded as increases in the restricted fund balance as soon as the monies are received.

Restricted revenues are those monies given to the institution for a specific purpose and may be used only for that purpose. The acceptance of restricted revenues by the institution creates a binding legal obligation to use the monies in a way specified by an external funder. Current Funds revenues may be restricted to a particular function (instruction, research) or to a particular organizational unit (College of Arts and Sciences, Law School).

Unrestricted revenues are those monies over which the institution has discretionary control. Revenues designated by the institution's governing board to serve a particular purpose should be reported as *unrestricted,* since the governing board may change the designation at any time. It should be noted that while only the Grants and Contracts and the Endowment Income categories on the HEGIS form have separate lines for unrestricted and restricted funds, other revenue categories of part A can include both kinds of funds.

INSTITUTION CODE NUMBER _____

| PART A - CURRENT FUNDS REVENUES BY SOURCE FOR FISCAL YEAR ENDING 1979 | | | |
|---|---|---|---|
| SOURCE | | LINE NO. | AMOUNT *(whole dollars)* |
| TUITION AND FEES | | 1 | $ |
| GOVERNMENT APPROPRIATIONS | | | |
| FEDERAL TOTAL → | | 2 | |
| through State channels → $ | | | |
| STATE | | 3 | |
| LOCAL | | 4 | |
| GOVERNMENT GRANTS & CONTRACTS | | | |
| FEDERAL | UNRESTRICTED | 5 | |
| | RESTRICTED | 6 | |
| STATE | UNRESTRICTED | 7 | |
| | RESTRICTED | 8 | |
| LOCAL | UNRESTRICTED | 9 | |
| | RESTRICTED | 10 | |
| PRIVATE GIFTS, GRANTS AND CONTRACTS | UNRESTRICTED | 11 | |
| | RESTRICTED | 12 | |
| ENDOWMENT INCOME | UNRESTRICTED | 13 | |
| | RESTRICTED | 14 | |
| SALES AND SERVICES OF EDUCATIONAL ACTIVITIES | | 15 | |
| SALES AND SERVICES OF AUXILIARY ENTERPRISES | | 16 | |
| SALES AND SERVICES OF HOSPITALS | | 17 | |
| OTHER SOURCES | | 18 | |
| INDEPENDENT OPERATIONS | | 19 | |
| **TOTAL CURRENT FUNDS REVENUES** *(sum of Lines 1 through 19)* | | 20 | $ |

## Specific Guidelines

LINE 1: TUITION AND FEES

Line 1 includes all tuition and fees assessed (net of refunds) against students for current operations. Tuition and fees remissions or exemptions should be assessed and reported as revenue on line 1, even though there is no intention of collecting them from the student. An amount equal to such remissions or exemptions should be reflected as expenditures and classified in the category Scholarships and Fellowships (if that is the purpose of the exemption) or as staff benefits in the appropriate expenditure category in part B (if the exemption is made in compliance with a formal policy granting exemptions to the institution's staff or relatives of the staff). Tuition collected from BEOG recipients should be reported here, even though the BEOGs are not reported anywhere in part B.

If tuition and/or fees are remitted to the state to offset the state appropriation and are not reflected internally as tuition and/or fee revenue, the amount of tuition and fees should be deducted from the total for state appropriations (line 3) and added to the total for tuition and fees.

If the assignment of student fees to Debt Service, Renewals and Replacements, or Unexpended Plant Funds is an administrative action only, or is subject to change by the governing board, then such fees should be reported as Current Funds revenues and included in line 1, rather than being directly added to the Plant Fund. Pledged revenues under bond indenture agreements should not be reported as additions to Plant Funds, but should be reported as Current Funds revenues on the appropriate line. (A mandatory transfer of these funds to the Plant Fund can then be shown in part B.) Monies from fees on which there are binding external restrictions because they have been assessed specifically for debt service on institutional plant or for renewals and replacements of plant or for expansion of facilities should not be reported in this line but should be reported as direct additions to Plant Funds in part F, since such fees are not legally available for current operations.

Revenues from tuition and fees for an academic term, such as the summer session that is conducted over a fiscal year-end, should be reported totally within the fiscal year in which the program is predominantly conducted. The revenues and expenditures for any summer session should be reported in the same fiscal year. This procedure for reporting the revenues of summer sessions is an allowable exception to reporting revenues on an accrual basis. All other revenues should be reported when earned.

Charges for room, board, and other services rendered by auxiliary enterprises are not included in this category but should be classified as Sales and Services of Auxiliary Enterprises (line 16). If an all-inclusive fee for tuition, room, and board is charged, a reasonable allocation should be made between the categories Tuition and Fees and Sales and Services of Auxiliary Enterprises.

Fees assessed for student health services that are operated as a service to the student body rather than an auxiliary enterprise should be included in line 1.

LINE 2 (INSERT): FEDERAL APPROPRIATIONS THROUGH STATE CHANNELS

Federal appropriations received through state channels must meet the definition of a federal appropriation (the federal government determines the overall purposes for the monies) *and* must be determined by the state. This figure is a subset of line 2 and should not be added in deriving totals.

LINE 2: GOVERNMENTAL APPROPRIATIONS—FEDERAL TOTAL
LINE 3: GOVERNMENTAL APPROPRIATIONS—STATE
LINE 4: GOVERNMENTAL APPROPRIATIONS—LOCAL

Lines 2 through 4 include those monies received from or made available to an institution's Current Fund through acts of a legislative body. These three categories include all unrestricted and restricted appropriations to the extent expended for current operations. Appropriations for instruction and capital outlay are generally not included in the Current Fund and would not be reported here. These lines also exclude governmental grants or contracts.

Funds disbursed for the account of the institution by a governmental agency, such as payments into a state or local government retirement system on behalf of the institution, would be included in the line appropriate to the government level disbursing the funds.

These categories include those taxes levied directly by the institution under authority granted by the legislature or constitution, federal Morrill Act and Bankhead-Nelson Appropriations, and federal revenue-sharing funds. They do not include institutional fees and other income reappropriated by a legislative body to the institution. Tuition and fees collected by the institution, remitted to the state, and then returned to the institution in the form of appropriations (that is, reappropriated tuition and fees) must be subtracted from the gross appropriation figure, as they should be shown as Tuition and Fees (line 1).

When appropriations are reverted or lapsed to the appropriating agency, only the *net* appropriation should be reported in lines 2 through 4.

Governmental appropriations should be categorized by the governmental level (federal, state, or local) of the legislative body funding the appropriation. The following criterion should be used in determining which legislative *level* is the funder:

> The funder level is the level of the agency that decides that the monies will be appropriated for the particular purpose for which they are ultimately expended.

For example, if the federal government stipulates a specific use for particular monies and those monies subsequently are only administered by the state, the funds would be classified as federal monies in line 2. However, if the federal government distributes funds to the state for unspecified general purposes (for example, general revenue sharing) and the state then appropriates all or a portion of those monies to the institution, the funds received by the institution would be classified as state monies in line 3.

LINE 5: GOVERNMENTAL GRANTS AND CONTRACTS—FEDERAL, UNRESTRICTED
LINE 6: GOVERNMENTAL GRANTS AND CONTRACTS—FEDERAL, RESTRICTED
LINE 7: GOVERNMENTAL GRANTS AND CONTRACTS—STATE, UNRESTRICTED
LINE 8: GOVERNMENTAL GRANTS AND CONTRACTS—STATE, RESTRICTED
LINE 9: GOVERNMENTAL GRANTS AND CONTRACTS—LOCAL, UNRESTRICTED
LINE 10: GOVERNMENTAL GRANTS AND CONTRACTS—LOCAL, RESTRICTED

Lines 5 through 10 include revenues from governmental agencies that are received or made available for specific projects, programs, or organizational units. It is assumed that in the case of a grant or contract, the legislative body makes appropriations to a governmental agency, which in turn enters into contracts with, or makes grants to, individual institutions. Examples are research projects, training programs, Supplemental Educational Opportunity Grants (SEOGs), nursing capitation grants, and similar activities for which amounts are received or expenditures are reimbursable under the terms of a governmental grant or contract. Grants made to provide Basic Educational Opportunity Grant (BEOGs) are excluded. (BEOGs are Agency Funds and are not reported anywhere in HEGIS, although tuition paid by BEOG recipients is reported as a revenue in line 1.) However, SEOGs are included in the totals for line 6.

Governmental grants and contracts should be categorized by the governmental level (federal, state, or local) of the agency providing the funds to the institution. The following criterion should be used in determining which government *level* should be considered the funder.

> The funder level is the level of the agency that decides to enter into the contract with or make the grant to the institution for the particular purpose for which it is ultimately transacted.

For example, if a federal agency stipulates a specific use for particular monies and those monies are only administered by state agencies, the funds would be classified as federal monies.

The restriction category should be determined according to the definitions in the General Guidelines and reported as either unrestricted (lines 5, 7, and 9) or as restricted (lines 6, 8, and 10). Amounts equal to direct costs incurred should be recorded as charges against current restricted funds and reported as Restricted

Current Funds revenues on lines 6, 8, 10. Related indirect costs recovered should be reported as unrestricted revenues on lines 5, 7, and 9.

LINE 11: PRIVATE GIFTS, GRANTS, AND CONTRACTS—UNRESTRICTED
LINE 12: PRIVATE GIFTS, GRANTS, AND CONTRACTS—RESTRICTED

Lines 11 and 12 include monies from individuals or nongovernmental organizations. The funds included in this category are of two types: (1) private gifts and grants and (2) private contracts. Private gifts and grants include those monies received from private donors for which no legal consideration is involved (that is, no specific goods or services must be provided *to* the donor in return for the monies). Private contracts include those monies for which specific goods and services must be provided *to* the funder as stipulation for receipt of the funds. Line 11 includes all unrestricted gifts, grants, and bequests, while line 12 includes all restricted gifts, grants, and contracts to the extent that the monies are expended for current operations. The restriction category should be determined according to the definitions in the General Guidelines.

Revenues derived from the sale of goods and services *incidental* to the conduct of instruction, research, or public service should be reported as Sales and Services of Educational Activities (line 15) and not in lines 11 and 12, even if the institution has a contract with the recipient of the goods or services. For example, if the Dairy Science department has a contract to deliver milk from its herd to a local dairy, the milk is considered to be produced incidental to the educational activity and would be reported in line 15. Similarly, revenue from a contract providing goods and services produced incidental to a noneducational activity of the institution, such as computer time-sharing, would be reported as Other Sources (line 18).

Income from funds held in revocable trusts or distributable by direction of the trustees of such trusts should be reported under this classification. This category excludes revenues derived from contracts for activities not related to the primary missions of the institution, for example, land rental and utility services. Monies received through gifts, grants, or contracts from a foreign government would be included in this category.

Amounts equal to direct costs incurred under grants or contracts should be reported as Restricted Current Funds revenues (line 12). Related indirect costs recovered should be reported as unrestricted revenues in line 11.

When the performance of donated or contributed services is significant for an institution, the value of donated services should be reported in line 11. The value of donated services should be determined by relating such services to equivalent salaries and wages (including the normal staff benefits, such as group insurance and retirement benefits) for similarly ranked personnel in the same institution or similar institutions. This gross amount should be reduced by the amount of maintenance, living costs, and personal expenses whenever such expenses are incurred on behalf of the contributing personnel (such as in institutions operated by religious groups).

An imputed value for donated services should be recorded in this category only under the following circumstances:

- The amount of such donated services is significant when compared to the total revenues for the reporting entity
- The services performed are a normal part of the institution's programs or supporting services and would otherwise be performed by salaried personnel
- The institution exercises control over the employment and duties of the donors of the services
- The institution has a clearly measurable basis for determining the value of such services

LINE 13: ENDOWMENT INCOME—UNRESTRICTED
LINE 14: ENDOWMENT INCOME—RESTRICTED

Lines 13 and 14 include the following: (1) unrestricted income of endowment and similar funds, (2) restricted income of endowment and similar funds to the extent expended for current operations, and (3) income from funds held by others under irrevocable trusts. Income from all endowments and similar funds is reported here, including those endowments restricted to student financial aid.

The income from endowment and similar funds that is credited to revenues should be the ordinary income earned (or the yield) on the investments of those funds permitted to be used for current operating expenses. Income from the investments of endowment or term endowment funds that have been restricted by the donor for uses other than current operations (such as the Plant Fund) does not appear in line 14 or anywhere else in part A. Income from quasi-endowments *designated* by the institution's governing board for uses other than current operations is reported in line 13. (Such revenues would subsequently be transferred to the appropriate fund group after being reported as unrestricted endowment income in the Current Fund.)

Income from investments of endowment and similar funds does not include capital gains and losses, since such gains and losses are accounted for in the Endowment and Similar Funds group. If a portion of the gains on endowment or quasi-endowment fund investments is used for current operations, that portion should be reported as a transfer (in part F) rather than as a revenue. Restriction categories should be determined according to the definitions in the General Guidelines.

LINE 15: SALES AND SERVICES OF EDUCATIONAL ACTIVITIES

Line 15 includes revenues derived from the sale of goods or services that are incidental to the conduct of instruction, research, or public service. Examples of such revenues are film rentals, scientific and literary publications, testing services, university presses, and fees for occasional seminars and workshops for participants

other than the institution's students. For revenue reporting, the type of service rendered takes precedence over the form of the agreement by which those services are rendered. Therefore the incidental revenues of educational departments would not be included in the category Private Gifts, Grants, and Contracts (lines 11 and 12), even if they were received for performance under contract.

If service to the students rather than training and instruction is the primary purpose of the activities that create the revenue, that revenue should be classified as Sales and Services of Auxiliary Enterprises (line 16).

This category does not include the revenues generated by hospitals operated by the institution. Such revenues should be classified as Sales and Services of Hospitals (line 17). Revenues derived from health clinics that are not part of a hospital, excluding those that are part of the student health services program, should be reported in line 15.

### LINE 16: SALES AND SERVICES OF AUXILIARY ENTERPRISES

Line 16 includes all revenues generated by operations of the auxiliary enterprises of the institution. An auxiliary enterprise is an entity that exists to furnish goods or services to students, faculty, or staff and that charges a fee that is directly related to, although not necessarily equal to, the cost of the service. The general public may be served incidentally by some auxiliary enterprises. Auxiliary enterprises include residence halls, food services, student health services, intercollegiate athletics (if essentially self-supporting operations), college unions, college stores, and other services, such as barber shops, movie houses, and so forth.

This category does not include revenues received in the form of grants, gifts, or endowment income restricted to auxiliary enterprises but is limited to monies derived directly from the operation of the auxiliary enterprises.

### LINE 17: SALES AND SERVICES OF HOSPITALS

Line 17 includes the revenues (net of discounts, allowances, and provision for doubtful accounts) of a hospital operated by the institution. It includes revenue from daily patient services (medical, surgical, pediatric, intensive care), revenue from nursing services (operating room, recovery room), and revenue from other professional services (laboratories, blood bank). It does not include revenue for research and other grants, gifts, appropriations, or endowment income restricted for hospital operations but is limited to monies that are derived directly from the operation of the hospital. Revenues of health clinics that are part of the hospital should be included in this category, unless such clinics are part of the student health services.

LINE 18: OTHER SOURCES

Line 18 includes all revenues not covered elsewhere. Examples are interest income and gains (net of losses) from investments of unrestricted funds. This category also includes revenues from the sales and services of internal service departments to persons or agencies external to the institution (such as miscellaneous rentals of facilities other than auxiliary enterprises or the sale of computer time).

LINE 19: INDEPENDENT OPERATIONS

Line 19 includes all revenues associated with operations independent of, or unrelated to, the primary missions of the institution (instruction, research, public service) although they may indirectly contribute to the enhancement of these programs. This category generally includes only those revenues associated with major federally funded research laboratories. Such revenues include not only those derived from sales and services of such operations, but also all other revenues for research and other grants, gifts, or appropriations restricted to these operations. This category does not include the net profit (or loss) from operations owned and managed as investments of the institution's endowment funds. However, the net profit (or loss) from major operations owned and managed specifically to provide unrestricted revenues should be included in line 19.

LINE 20: TOTAL CURRENT FUNDS REVENUES

Line 20 is the sum of lines 1 through 19.

## Part B

# Current Funds Expenditures and Mandatory Transfers

### Intent

Part B summarizes institutional Current Funds expenditures by function. It is essentially the expenditure side of a Statement of Current Funds Revenues, Expenditures, and Other Changes. Only mandatory transfers from the Current Fund are included; nonmandatory transfers are not reported here.

### General Guidelines

Part B reports expenditures and mandatory transfers from the Current Fund during the reporting period. Under the principles of accrual accounting, only monies expended for goods and services purchased for the fiscal period should be reported in that period. Expenditures for a special session conducted over a fiscal period boundary should be reported in the period in which the activities were predominantly conducted. This is an exception to accrual accounting.

Both unrestricted and restricted expenditures for each function should be reported in a single total on each line, except for scholarships and fellowships (lines 9 and 10), which should be reported separately.

The expenditure categories were adopted by the Joint Accounting Group, composed of representatives of NCHEMS, NACUBO, and AICPA. They have been endorsed by these organizations as the national standard for expenditure

reporting and will be found in most institutional financial reports. For definitions of the subcategories within each expenditure category and for guidance in assigning specific activities to expenditure categories, see chapter 6 of *HEFM: Data Providers' Guide.* All expenditures and mandatory transfers should be reported in these categories regardless of the source of funds. For example, multiple function grants (AID grants, basic improvement grants, training programs) should be distributed to the functions in which the monies were expended.

Current Funds expenditures represent the costs incurred for goods and services used in current operations to pursue the goals of the institution. Transfers are amounts moved from one fund group to another to meet the objectives of the receiving fund group. Mandatory transfers are those transfers from the Current Fund to other fund groups that are necessary to fulfill binding legal agreements. Nonmandatory transfers are not reported in part B.

| PART B - CURRENT FUNDS EXPENDITURES AND MANDATORY TRANSFERS FOR FISCAL YEAR ENDING 1979 | | |
|---|---|---|
| FUNCTION | LINE NO. | AMOUNT *(whole dollars)* |
| EDUCATIONAL AND GENERAL | | |
| INSTRUCTION | 1 | $ |
| RESEARCH | 2 | |
| PUBLIC SERVICE | 3 | |
| ACADEMIC SUPPORT → | 4 | |
| includes libraries of 5 $ | | |
| STUDENT SERVICES | 6 | |
| INSTITUTIONAL SUPPORT | 7 | |
| OPERATION AND MAINTENANCE OF PLANT | 8 | |
| SCHOLARSHIPS AND FELLOWSHIPS | | |
| AWARDS FROM UNRESTRICTED FUNDS | 9 | |
| AWARDS FROM RESTRICTED FUNDS | 10 | |
| EDUCATIONAL AND GENERAL MANDATORY TRANSFERS | 11 | |
| *TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND MANDATORY TRANSFERS (sum of Lines 1 through 4, and Lines 6 through 11)* | 12 | |
| AUXILIARY ENTERPRISES → | 14 | |
| includes mandatory transfers of → 13 $ | | |
| HOSPITALS → | 16 | |
| includes mandatory transfers of → 15 $ | | |
| INDEPENDENT OPERATIONS → | 18 | |
| includes mandatory transfers of → 17 $ | | |
| TOTAL CURRENT FUNDS EXPENDITURES AND MANDATORY TRANSFERS *(sum of Lines 12, 14, 16, and 18)* | 19 | $ |

## Specific Guidelines

### LINE 1: INSTRUCTION

Line 1 includes expenditures for all activities that are part of an institution's instruction program. Expenditures for credit and noncredit courses; academic, vocational, and technical instruction; remedial and tutorial instruction; and regular, special, and extension sessions should be included.

Expenditures for departmental research and public service that are not separately budgeted should be included in this classification. This line excludes expenditures for academic administration when the primary assignment is administration, for example, academic deans. However, expenditures for department chairpersons, for whom instruction is still an important role, are included in this category.

This category includes the following types of activities:

- General Academic Instruction
- Vocational/Technical Instruction
- Special Session Instruction
- Community Education
- Preparatory/Remedial Instruction

### LINE 2: RESEARCH

Line 2 includes all expenditures for activities specifically organized to produce research outcomes, whether commissioned by an agency external to the institution or separately budgeted by an organizational unit within the institution. Subject to these conditions, it includes expenditures for individual and/or project research as well as for institutes and research centers. This category does not include all sponsored programs, for example, training grants, nor is it necessarily limited to sponsored research, since internally supported research programs, if separately budgeted, might be included in this category under the circumstances described above. Expenditures for departmental research that are separately budgeted specifically for research are included in this category.

This category includes the following types of activities:

- Institutes and Research Centers
- Individual and Project Research

### LINE 3: PUBLIC SERVICE

Line 3 includes funds expended for activities that are established primarily to provide noninstructional services that are beneficial to individuals and groups external to the institution. These activities include community service programs (excluding instructional activities) and cooperative extension services. Included in

this category are conferences, institutes, general advisory services, reference bureaus, radio and television, consulting, and similar noninstructional services to particular sectors of the community.

This category includes the following types of activities:

- Community Service
- Cooperative Extension Service
- Public Broadcasting Services

LINE 4: ACADEMIC SUPPORT

Line 4 includes funds expended primarily for support services for the institution's primary missions: instruction, research, and public service. It includes (1) the retention, preservation, and display of educational materials, for example, libraries, museums, and galleries; (2) services that directly assist the academic functions of the institution, such as demonstration schools associated with a department, school, or college of education; (3) media, such as audiovisual services, and technology, such as computing support; (4) academic administration (including academic deans but not department chairmen) and personnel development providing administrative support and management direction to the three primary missions; and (5) separately budgeted support for course and curriculum development. For institutions that currently charge certain of their expenditures, for example, computing support, directly to the various operating units of the institution, such expenditures are not reflected in this category.

This category includes the following types of activities:

- Libraries
- Museums and Galleries
- Educational Media Services
- Academic Computing Support
- Ancillary Support
- Academic Administration
- Academic Personnel Development
- Course and Curriculum Development

Line 4 is *not* the sum of lines 1 through 3.

LINE 5: LIBRARIES

Line 5, a subset of line 4, includes expenditures for organized activities that directly support the operation of a cataloged or otherwise classified collection of published material. The Libraries entry includes expenses for the purchase of books. (Libraries is also a subcategory of Academic Support.) Library expenditures should be included in line 4. Line 5 should *not* be added to total expenditure figures (lines 12 and 19).

LINE 6: STUDENT SERVICES

Line 6 includes funds expended for offices of recruitment, admissions, and the registrar, and those activities whose primary purpose is to contribute to students' emotional and physical well-being and to their intellectual, cultural, and social development outside the context of the formal instruction program. It includes expenditures for student activities, cultural events, student newspapers, intramural athletics, student organizations, intercollegiate athletics (if the program is operated as an integral part of the department of physical education and not as an essentially self-supporting activity), counseling and career guidance (excluding informal academic counseling by the faculty), student aid administration, and student health services (if not operated as an essentially self-supporting activity).

This category includes the following types of activities:

- Student Services Administration
- Social and Cultural Development
- Counseling and Career Guidance
- Financial Aid Administration
- Student Admissions
- Student Records
- Student Health Services

LINE 7: INSTITUTIONAL SUPPORT

Line 7 includes expenditures for (1) central executive-level activities concerned with management and long-range planning of the entire institution, such as the governing board, planning and programming, and legal services; (2) fiscal operations, including the investment office; (3) administrative data processing; (4) space management; (5) employee personnel and records; (6) logistical activities that provide procurement, storerooms, safety, security, printing, and transportation to the institution; (7) support services to faculty and staff that are not operated as auxiliary enterprises; and (8) activities concerned with community and alumni relations, including development and fund raising.

Appropriate allocations of institutional support should be made to auxiliary enterprises, hospitals, and any other activities not reported under the Educational and General heading of expenditures. Staff benefits and college work-study funds are *not* reported in a lump sum in this category but are distributed to all functions.

This category includes the following types of activities:

- Executive Management
- Fiscal Operations
- General Administration and Logistical Support
- Administrative Computing Support
- Public Relations/Development

LINE 8: OPERATION AND MAINTENANCE OF PLANT

Line 8 includes all expenditures of Current Funds for the operation and maintenance of physical plant, in all cases net of amounts charged to auxiliary enterprises, hospitals, and independent operations. Campus security is not included here but is reported as part of line 7. It also does not include expenditures made from the Plant Fund accounts. It includes all expenditures for operations to provide service and maintain grounds and facilities. Also included are utilities, fire protection, property insurance, and similar items.

This category includes the following types of activities:

- Physical Plant Administration
- Building Maintenance
- Custodial Services
- Utilities
- Landscape and Grounds Maintenance
- Major Repairs and Renovations

LINE 9: SCHOLARSHIPS AND FELLOWSHIPS—UNRESTRICTED
LINE 10: SCHOLARSHIPS AND FELLOWSHIPS—RESTRICTED

Lines 9 and 10 include expenditures for scholarships and fellowships in the form of outright grants if the recipients are selected by the institution and the award financed from Current Funds, restricted or unrestricted (including Supplemental Educational Opportunity Grants). Both merit (including athletic and music scholarships) and need-based awards are included. They also include trainee stipends, prizes, and awards, except trainee stipends that are awarded to individuals who are not enrolled in formal course work. If the institution is given custody of the funds but is not allowed to select the recipient of the grant—for example, Federal Basic Educational Opportunity Grants program or ROTC scholarships—the funds should not be reported in HEGIS. Recipients of outright grants are not required to perform service to the institution as consideration for the grant, nor are they expected to repay the amount of the grant to the funding source. When services are required in exchange for financial assistance, as in the Federal College Work-Study Program or an institution-sponsored work program, the charges should be classified as expenditures of the department or organizational unit to which the service is rendered. For example, if the recipient works in the counseling office, the expenditures should be reported as Student Services (line 6), while expenditures for work in the library would be reported in Academic Support (line 4) and Libraries (line 5). Aid to students in the form of tuition or fee remissions also should be included in this category. However, remissions of tuition or fees granted because of faculty or staff status, or family relationship of students to faculty or staff, should be recorded as staff benefit expenditures in the appropriate functional expenditure category. Awards from Unrestricted Funds (line 9) are

those grants from monies over which the institution has discretionary control. Awards from Restricted Funds (line 10) are those grants from monies that, due to a binding external restriction, must be spent on scholarships and fellowships.

### LINE 11: EDUCATIONAL AND GENERAL MANDATORY TRANSFERS

Line 11 includes transfers from the Current Funds group to other fund groups arising out of (1) binding legal agreements related to the financing of educational plant, such as amounts for debt retirement, interest, and required provisions for renewals and replacements of plant, not financed from other sources and (2) grant agreements with agencies of the federal government, donors, and other organizations to match gifts and grants to loan and other funds. Mandatory transfers may be required from either unrestricted or restricted Current Funds.

This category includes the following types of transfers:

- Provision for Debt Service on Educational Plant
- Loan Fund Matching Grants
- Other Mandatory Transfers, such as the Federal College Work-Study Program

### LINE 12: TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND MANDATORY TRANSFERS

Line 12 is the sum of lines 1 through 4 and 6 through 11. It will correspond to the equivalent figure for Educational and General on the Statement of Current Funds Revenues, Expenditures, and Other Changes.

### LINE 13: AUXILIARY ENTERPRISES—MANDATORY TRANSFERS

Line 13 includes mandatory transfers relating to auxiliary enterprises, including amounts set aside for (1) debt retirement and interest and (2) required provisions for renewals and replacements, to the extent not financed from other sources. This line is a subset of line 14, and any funds reported here should also be included in the total in line 14.

### LINE 14: AUXILIARY ENTERPRISES

Line 14 includes all expenditures and mandatory transfers relating to the operation of auxiliary enterprises, including related expenditures for operation and maintenance of plant and for institutional support. It also includes other direct and indirect costs, whether charged directly as expenditures or allocated as a proportionate share of costs of other departments or units. An auxiliary enterprise is an entity that exists to furnish goods or services to students, faculty, or staff and

that charges a fee directly related to, although not necessarily equal to, the cost of the goods or services. The distinguishing characteristic of auxiliary enterprises is that they are managed as essentially self-supporting activities. Examples are residence halls, food services, intercollegiate athletics (only if essentially self-supporting), college stores, faculty clubs, faculty housing, and student, faculty, and staff parking. Student health services, when operated as an auxiliary enterprise, also should be included. The general public may be served incidentally by auxiliary enterprises. Hospitals, although they may serve students, faculty, or staff, are separately classified because of their relative financial significance.

This category includes the following types of activities:

- Auxiliary Enterprises—Students
- Auxiliary Enterprises—Faculty/Staff
- Intercollegiate Athletics
- Mandatory Transfers—Auxiliary Enterprises

### LINE 15: HOSPITALS—MANDATORY TRANSFERS

Line 15 includes mandatory transfers relating to hospitals, including amounts for (1) debt retirement and interest and (2) required provisions for renewals and replacements, to the extent not financed from other sources. It is a subset of line 16, and any funds reported here should also be included in the total in line 16.

### LINE 16: HOSPITALS

Line 16 includes all expenditures and transfers associated with the patient care operations of the hospital, including nursing and other professional services, general services, administrative services, fiscal services, and charges for physical plant operations and institutional support. Also included are other direct and indirect costs, whether charged directly as expenditures or allocated as a proportionate share of costs of other departments or units. Expenditures for those activities that take place within the hospital but that are categorized more appropriately as instruction or research should be excluded from this line and entered in the appropriate categories (lines 1 and 2).

This category includes the following types of activities:

- Direct Patient Care
- Health Care Supportive Services
- Administration of Hospitals
- Physical Plant Operations
- Mandatory Transfers/Hospitals

LINE 17: INDEPENDENT OPERATIONS—MANDATORY TRANSFERS

Line 17 includes any mandatory transfers relating to independent operations, including amounts for (1) debt retirement and interest and (2) required provisions for renewals and replacements to the extent not financed from other sources. It is a subset of line 18, and any funds reported here should also be included in the total in line 18.

LINE 18: INDEPENDENT OPERATIONS

Line 18 includes expenditures and transfers of those operations that are independent of, or unrelated to, the primary missions of the institution but that may enhance these missions. This category generally is limited to expenditures associated with major federally funded research laboratories. It excludes expenditures associated with property owned and managed as investments of the institution's endowments funds.

LINE 19: TOTAL CURRENT FUNDS EXPENDITURES AND MANDATORY TRANSFERS

Line 19 is the sum of lines 12, 14, 16, and 18. It is equivalent to the comparable figure on the Statement of Current Funds Revenues, Expenditures, and Other Changes.

## Part C

# Physical Plant Assets

### Intent

Part C reports the value and changes in value of land, buildings, and equipment owned by the institution (exclusive of physical properties that are part of the endowment or annuity and life income funds). In effect, part C requests Balance Sheet information for the asset side of the Investment in Plant subgroup of the Plant Funds group.

PART C - PHYSICAL PLANT ASSETS FOR FISCAL YEAR ENDING 1979

| TYPE OF ASSET (1) | LINE NO. | BOOK VALUE AT BEGINNING OF YEAR (2) | ADDITIONS DURING YEAR (3) | DEDUCTIONS DURING YEAR (4) | BOOK VALUE AT END OF YEAR (5) | CURRENT REPLACEMENT VALUE (estimate) (6) |
|---|---|---|---|---|---|---|
| LAND | 1 | $ | $ | $ | $ | |
| BUILDINGS | 2 | | | | | $ |
| EQUIPMENT | 3 | | | | | |

### General Guidelines

Part C includes the book value of all land, buildings, and capital equipment owned by the institution, except those properties owned as an investment of the Endowment and Similar Funds group or the Annuity and Life Income Funds group. The value of property used exclusively by the institution but maintained on

the books of another organization should be included in part C. For example, state institutions should report physical plant values even if the records are maintained by the ownership vested in the state. The same principle applies for church-related schools whose facilities may be accounted for, or owned by, the parent church.

Book value for institutional plant is the purchase or construction cost of purchased or constructed assets *or* the market value *at the time of the gift* for donated assets. Depreciation is not taken into account when calculating book value for part C. Since most institutions maintain their Plant Fund records on this basis, information can be taken directly from the asset side of the Balance Sheet. Note that part C requests only the book value of the assets (gross book value), not book value net of any liabilities (mortgages, notes outstanding).

Land includes the value of the land in an undeveloped condition plus any improvements to the land itself (landscaping, roads, parking lots). Buildings include the value of any building and other fixed improvements other than improvements to the land itself. Equipment includes any movable capital equipment, including library books. Equipment is usually distinguished from supplies and materials by criteria of value and useful life. For example, Federal Management Circular 73-8 defines equipment to have an acquisition cost of $200 or more and an expected service life of one year or more. Institutionally defined criteria for reporting equipment should be used in part C.

## Specific Guidelines

LINE 1: LAND
LINE 2: BUILDINGS
LINE 3: EQUIPMENT

Each category of asset should have the following items reported:

*Column 2: Book Value at the Beginning of the Year* includes the dollar amount of value shown in the institution's accounting records. This information may be found as the entry for investment in plant assets in institutional Balance Sheets for the prior year. It is not the fund balance but rather the value of the assets only. If the reported values in column 2 for the current year vary significantly from the values in column 5 reported the previous year, an explanation should be attached.

*Column 3: Additions During Year* includes additions to plant assets made through purchase and gifts (in kind) from donors. This column includes only additions to assets, not all additions to fund balances. For example, additions to fund balances generated by reduction of outstanding debts of physical facilities are not reported in part C, but rather in column 6 of part F. While this information is not normally included in the institution's primary audited financial reports, it can usually be generated from an analysis of the appropriate general ledger accounts of the Plant Fund.

*Column 4: Deductions During Year* includes deductions resulting from selling, razing, fire or other loss, or other disposition of assets. Note that this column includes only deductions from assets, not all deductions from fund balances. For example, deductions from fund balances generated by incurring debt on physical facilities are not reported in part C. This information is not normally included in institutional financial reports but can be generated from an analysis of the appropriate general ledger accounts of the Plant Fund.

*Column 5: Book Value at End of Year* includes the dollar value of plant assets shown in the institution's accounting records. This information may be found as the entry for investment in plant assets in the institution's Balance Sheets (if recorded at book value). It is not the fund balance but the value of the assets only. Column 5 should equal column 2 plus column 3 minus column 4.

*Column 6: Current Replacement Value* includes a calculation or estimate of costs to replace all buildings owned or used by the institution. This is reported for buildings only (line 2). An appraisal value or the currently recorded insurance replacement value should be reported. The replacement value of buildings owned by the endowment fund or other capital funds should not be included here. *Column 6 does not call for a book value figure.*

## Part D

# Indebtedness on Physical Plant

### Intent

Part D provides information about the outstanding debt on an institution's physical plant, including changes in the amount of institutional debt. It reports Balance Sheet information about selected liabilities (mortgages, bonds, notes and other debt instruments) of the Investment in Plant subgroup of the Plant Funds group. Debt transactions applicable to income-producing property of the endowment or other funds are not included.

| PART D - INDEBTEDNESS ON PHYSICAL PLANT FOR FISCAL YEAR 1978 | | | INSTITUTION CODE NUMBER |
|---|---|---|---|
| BALANCE AND TRANSACTION | LINE NO. | AMOUNT *(whole dollars)* | |
| BALANCE OWED ON PRINCIPAL AT BEGINNING OF YEAR | 1 | $ | |
| ADDITIONAL PRINCIPAL BORROWED DURING YEAR | 2 | | |
| PAYMENTS MADE ON PRINCIPAL DURING THE YEAR | 3 | | |
| BALANCE OWED ON PRINCIPAL AT END OF YEAR *(Line 1, plus Line 2, minus Line 3)* | 4 | $ | |
| *INTEREST PAYMENTS ON PHYSICAL PLANT INDEBTEDNESS* | 5 | $ | |

## General Guidelines

The debt outstanding against all institutional facilities, except those owed by the endowment or annuity and life income funds, is reported in part D. Debt on auxiliary enterprise and hospital facilities also should be reported here. Note that part D reports only the debt liabilities and changes in those liabilities. It does not report changes in fund balances. Only debt for which the institution is legally responsible should be reported. For instance, if the state has constructed institutional facilities financed by general obligation bonds of the state, this debt is the responsibility of the state, not the institution, and would not be reported in part D. However, if the institution pays a debt service charge or enters into a sale-leaseback arrangement with a state agency, the debt would be an obligation of the institution and would be reported here.

## Specific Guidelines

### LINE 1: BALANCE OWED ON PRINCIPAL AT BEGINNING OF YEAR

Line 1 includes the outstanding debt on all institutional facilities at the beginning of the report year. Scheduled interest payments (as a provision of a debt instrument) are not reported here. This information can be found in the liability section of the institutional Balance Sheet for the Investment in Plant subgroup for the prior year. If the beginning balance reported for the current year varies significantly from the ending balance reported the previous year, an explanation should be attached.

### LINE 2: ADDITIONAL PRINCIPAL BORROWED DURING YEAR

Line 2 includes any loans negotiated through bonds, mortgages, notes, or other debt instruments (including short-term notes) as well as any amount borrowed by the Plant Fund from other institutional fund groups. This item does not include obligations incurred to make scheduled interest payments as part of a debt instrument; it includes only the principal. This information is not normally reported in institutional financial reports but can be generated from an analysis of the appropriate general ledger accounts of the Plant Fund. It can also be calculated by subtracting the amount of liabilities for debt reported for the Investment in Plant subgroup (line 1 of part 1) on the institutional Balance Sheet in the prior year from the sum of the equivalent figure on the Balance Sheet for the current year (line 4 of part D) plus the figure for line 3 of part D for the current year.

### LINE 3: PAYMENTS MADE ON PRINCIPAL DURING THE YEAR

Line 3 includes any payments to reduce the debt on physical plant during the year, regardless of the source of funds. Only payments on principal should be included, not interest payments. This information may be found on the Statement of Changes in Fund Balances for the Investment in Plant subgroup of the Plant Funds group.

### LINE 4: BALANCE OWED ON PRINCIPAL AT END OF YEAR

Line 4 includes the outstanding debt on all institutional facilities at the end of the year. Scheduled interest payments (as a provision of a debt instrument) are not reported here; only the principal is reported. This information can be found in the liability section of the Balance Sheet for the Investment in Plant subgroup for the current year.

### LINE 5: INTEREST PAYMENTS ON PHYSICAL PLANT INDEBTEDNESS

Line 5 includes all payments of interest on debt related to the physical plant. Only interest payments should be included on this line. Payments on principal should be reported in line 3. This information can be found in the Statement of Changes in Fund Balances for the Investment in Plant subgroup of the Plant Funds group.

## Part E

# Details of Endowment Assets

### Intent

Part E provides information on the value of the holdings of the Endowment and Similar Funds group. Both book and market value are reported. The book value portion of part E is equivalent to the asset side of the institutional Balance Sheet for the Endowment and Similar Funds Group if the institution reports assets at book value, as most do.

PART E - DETAILS OF ENDOWMENT ASSETS FOR FISCAL YEAR ENDING 1979

| BALANCE AND TRANSACTION | LINE NO. | BOOK VALUE (1) | MARKET VALUE (2) |
|---|---|---|---|
| VALUE OF ENDOWMENT AT THE BEGINNING OF THE FISCAL YEAR | 1 | $ | $ |
| VALUE OF ENDOWMENT AT THE END OF THE FISCAL YEAR | 2 | | |
| *ENDOWMENT YIELD (dividends, interest, rents, royalties, etc.)* | 3 | AMOUNT → $ | |

### General Guidelines

Part E reports the gross value of the assets of endowment, term endowment, and quasi-endowment (funds functioning as endowment) funds (the entire Endowment and Similar Funds group). The Endowment and Similar Funds group includes all assets retained by the institution to be invested to produce income. The

institution may be required by an external donor to retain and invest the funds (for endowments or term endowments) or may do so voluntarily (for quasi-endowments). Only the values of the assets are reported in part E; they are *not* reduced by the liabilities of the Endowment and Similar Funds group. The figures called for in part E are *not* fund balances.

Book value of Endowment and Similar Funds assets (column 1) is the purchase cost of purchased assets or the market value *at the time of the gift* for assets received as gifts. Market value of Endowment and Similar Funds assets (column 2) is the current value that would be received for assets if they were sold. Since most institutions report book value of assets on their Balance Sheet, those figures can be taken directly from that statement. Market value is not normally reported on the Balance Sheet but is often available (at least as an estimate). Although it is acceptable practice in fund accounting to include nonmaterial annuity funds and life income funds in the Endowment and Similar Funds group for financial reporting, this should not be done for HEGIS reporting.

## Specific Guidelines

### LINE 1: VALUE OF ENDOWMENT AT THE BEGINNING OF THE FISCAL YEAR

Line 1 includes both the book value and the market value of endowment assets at the beginning of the fiscal year. In most cases, the book value may be taken from the asset portion of the prior year's Balance Sheet for the Endowment and Similar Funds group. The market value must be calculated separately. If the institution uses a market value circulation for investment, the guidelines above are reversed; market value may be taken from the Balance Sheet, and book value must be calculated separately. The financial report should disclose which valuation method has been used.

### LINE 2: VALUE OF ENDOWMENT AT THE END OF THE FISCAL YEAR

Line 2 includes both the book value and the market value of endowment assets at the end of the fiscal year. In most cases, the book value may be taken from the asset portion of the current year's Balance Sheet for the Endowment and Similar Funds group. The market value must be calculated separately. If the institution uses a market value calculation for investment, the above guidelines are reversed; market value may be taken from the Balance Sheet, and book value must be calculated separately. The financial report should disclose which valuation method has been used.

LINE 3: ENDOWMENT YIELD

Line 3 includes the dollar value (not a percentage) of all earnings of the Endowment and Similar Funds group for the fiscal year. All earnings of the funds invested as a part of this fund group are included, regardless of their distribution to various institutional fund groups. Earnings are such items as dividends, interest, and rents. Realized gains or appreciation on the assets of this fund group are *not* considered earnings.

## Part F

# Statement of Changes in Fund Balances

### Intent

Part F requests information about financial activity in certain of the institution's fund groups during the fiscal year. It describes the flow of funds into, out of, and among the various fund groups. It also summarizes for each fund group the net effects of these flows. The information in part F can be taken directly from the Statement of Changes in Fund Balances in most institutional financial reports or from an analysis of the general ledger accounts of the various funds.

| PART F - STATEMENT OF CHANGES IN FUND BALANCES FOR FISCAL YEAR ENDING 1979 | | | | | | | |
|---|---|---|---|---|---|---|---|
| | LINE NO. | CURRENT FUNDS | | LOAN FUNDS | ENDOWMENT FUNDS | ANNUITY AND LIFE INCOME FUNDS | PLANT FUNDS |
| | | UNRESTRICTED (1) | RESTRICTED (2) | (3) | (4) | (5) | (6) |
| ADDITIONS | 1 | $ | $ | $ | $ | $ | $ |
| DEDUCTIONS | 2 | | | | | | |
| TOTAL TRANSFERS INTO (OUT OF) | 3 | | | | | | |
| SUMMARY | | | | | | | |
| NET INCREASE/ (DECREASE) FOR YEAR | 4 | | | | | | |
| FUND BALANCE AT BEGINNING OF YEAR | 5 | | | | | | |
| FUND BALANCE AT END OF YEAR | 6 | | | | | | |

## General Guidelines

Each of the columns used in part F represents a fund group (or restriction category) that is used in financial reporting for postsecondary education. The Current Fund (columns 1 and 2) includes all resources used, or available for use, in carrying out the current operations of the institution. These funds are used for paying the salaries of faculty and staff, buying library books, and operating power plants, dormitories, and the like. Unrestricted Current Funds (column 1) are those Current Funds that may be used for any operating purpose at the discretion of the institution. Restricted Current Funds (column 2) are those Current Funds whose use is limited to a purpose specified by the provider of the funds. Loan Funds (column 3) are resources that are either restricted to, or available for, loans to students, faculty, or staff. Endowment Funds (column 4) are resources that are invested with the intention of maintaining the principal intact while making earnings available for institutional use. This column includes endowments, term endowments, and quasi-endowments (funds functioning as endowments). Annuity and Life Income Funds (column 5) are all funds carrying a stipulation that the institution make payments to one or more specified beneficiaries. Plant Funds (column 6) are all of the institution's physical-plant assets as well as resources set aside for new construction or acquisitions, debt service on plant, and renewal and replacement of institutional properties. Full descriptions of these fund groups may be found in chapter 1 of *HEFM: Data Providers' Guide.*

## Specific Guidelines

LINE 1: ADDITIONS

Line 1 includes all monies added to a fund group during the fiscal year, including additions to the Current Fund, whether reported as revenues or not. The distinction between Current Fund revenues (as reported in part A) and additions lies in the disposition of restricted funds (column 2). Additions include all restricted funds received by the institution, while revenues include all those restricted funds expended during the fiscal year. Under the principles of accrual accounting, restricted revenues are not reported until they are expended in accordance with the restrictions imposed by the funder, while additions are reported when they are added to fund balances. Additions include tuition and fees; governmental appropriations; governmental grants and contracts; private gifts, grants, and contracts; investment income; net realized gains on the sale of investments; sales and services of auxiliary enterprises and educational activities; and other income to the institution's fund groups. Note that only resources that are new to the institution are considered additions. Resources moved from one fund group to another are

considered transfers, not additions, and are reported in line 3. This figure can be taken directly from the institution's Statement of Changes in Fund Balances.

LINE 2: DEDUCTIONS

Line 2 includes all monies flowing out of any of the institution's fund groups during the fiscal year. Deductions include Current Fund expenditures, loan cancellations and write-offs, funds expended for plant facilities, and other deductions. Note that only resources leaving the institution are considered deductions. Resources moved from one fund group into another are considered transfers, not deductions, and are reported in line 3. This figure can be taken directly from the institution's Statement of Changes in Fund Balances.

LINE 3: TOTAL TRANSFERS INTO/(OUT OF)

Line 3 includes all resources moved from one fund group to another during the fiscal year. Transfers are those resource movements that are not intended to be repaid (as opposed to loans that are intended to be repaid). Both mandatory and nonmandatory transfers should be reported here. Flows into a fund group should be shown as a positive figure, while flows out of a fund group should be shown as a negative figure (in parentheses). Since all funds transferred out of one fund group must be transferred into another, *the net result of all transfers will always be zero.* This figure can be taken directly from the institution's Statement of Changes in Fund Balances.

LINE 4: NET INCREASE/(DECREASE) FOR YEAR

Line 4 includes the net change in the fund balance from the beginning to the end of the fiscal year. A net increase is reported as a positive figure, and a net decrease is reported as a negative figure (in parentheses). A net change in the fund balance is equal to Additions minus Deductions plus (or minus) net transfers. It should equal the difference between the Fund Balance at Beginning of Year (line 5) and the Fund Balance at End of Year (line 6).

LINE 5: FUND BALANCE AT BEGINNING OF YEAR

Line 5 includes all resources assigned to each of the fund groups at the beginning of the fiscal year before any of the additions, deductions, or transfers described in lines 1 through 3 occur. Fund balances include assets (cash, investments, pledges receivable, accounts receivable, notes receivable, inventories, prepaid expenses and deferred charges, institutional plant, interfund borrowing due from other funds) net of liabilities (accounts payable and accrued liabilities; notes, bonds and mortgages

payable; deposits; deferred revenues; contracts payable; interfund borrowing due to other funds). The beginning fund balance may be taken directly from the institution's Statement of Changes in Fund Balances or from the institution's Balance Sheet for the prior year. If the beginning balance reported for the current year varies significantly from the ending balance reported for the previous year for any of the fund groups, an explanation should be attached.

### LINE 6: FUND BALANCE AT END OF YEAR

Line 6 includes all resources assigned to each of the fund groups at the end of the fiscal year after the additions, deductions, or transfers described in lines 1 through 3 occur. Fund balances include assets (cash, investments, pledges receivable, accounts receivable, notes receivable, inventories, prepaid expenses and deferred charges, institutional plant, interfund borrowing due from other funds) net of liabilities (accounts payable and accrued liabilities; notes, bonds, and mortgages payable; deposits; deferred revenues; contracts payable; interfund borrowing due to other funds). The ending fund balance may be taken directly from either the institution's Statement of Changes in Fund Balances or the Balance Sheet.

## Part G

# To Be Completed by Public Institutions Only

### Intent

Part G summarizes information about the finances of publicly controlled institutions of higher education. It is designed to meet the data needs of the Bureau of the Census, U.S. Department of Commerce.

### General Guidelines

The set of instructions, definitions, and reporting procedures for Part G differs from that of Parts A through F of the HEGIS forms and from generally accepted financial reporting practice in postsecondary education. The instructions are consistent with the U.S. Department of Commerce's classification manual for public jurisdictions that is applied to the finances of all governments. Since this practice differs from normal institutional financial reports, the information called for in Part G cannot be taken directly from those reports. Additional analysis of institutional financial data will be required. In general, Part G requests information that is not classified according to fund group or restriction category but information that is summarized for the institution as a whole. Agency funds, however, should not be reported in Part G; only funds owned by the institution are included. (Since Part G does not conform with generally accepted accounting principles, the instructions in this section are taken verbatim from the HEGIS form, Financial Statistics of Institutions of Higher Education.)

| PART G – TO BE COMPLETED BY PUBLIC INSTITUTIONS ONLY | INSTITUTION CODE NUMBER |
|---|---|

| ITEM | LINE NO. | AMOUNT (whole dollars) |
|---|---|---|
| **I. SELECTED REVENUES** A. GROSS CHARGES FROM SALES AND SERVICES OF AGRICULTURAL EXTENSION SERVICES AND EXPERIMENT STATIONS | 1 | $ |
| B. TWO-YEAR INSTITUTIONS ONLY – RECEIPTS FROM PROPERTY AND NONPROPERTY TAXES | 2 | $ |

| C. INTERGOVERNMENTAL REVENUES (all funds) | LINE NO. | AUXILIARY ENTERPRISES (1) | HOSPITALS (Exclude Medicare) (2) | AGRICULTURAL EXTENSION/EXPERIMENT SERVICES (3) | EDUCATION AND OTHER (4) |
|---|---|---|---|---|---|
| 1. RECEIVED DIRECTLY FROM FEDERAL GOVERNMENT | 3 | | | | |
| 2. FEDERAL FUNDS RECEIVED THROUGH STATE CHANNELS - INCLUDE MEDICAID | 4 | | | | |
| **II. EXPENDITURE** (all funds – exclude interfund transfers) A. CURRENT EXPENDITURES 1. GROSS SALARIES AND WAGES | 5 | | | | |
| 2. OTHER CURRENT EXPENDITURE (See Instructions for Part G) | 6 | | | | |
| B. CAPITAL OUTLAY 1. CONSTRUCTION | 7 | | | | |
| 2. EQUIPMENT | 8 | | | | |
| 3. LAND | 9 | | | | |

| C. TOTAL INTEREST PAID FROM ALL FUNDS | 10 | $ |
|---|---|---|

| III. DEBT OUTSTANDING, ISSUED, AND RETIRED | LINE NO. | AMOUNT (whole dollars) |
|---|---|---|
| A. NONGUARANTEED LONG-TERM DEBT 1. TOTAL OUTSTANDING AT BEGINNING OF FISCAL YEAR | 11 | $ |
| 2. TOTAL ISSUED DURING FISCAL YEAR | 12 | |
| 3. TOTAL RETIRED DURING FISCAL YEAR | 13 | |
| 4. *TOTAL OUTSTANDING AT END OF FISCAL YEAR (line 11 plus line 12, minus line 13)* | 14 | $ |
| B. SHORT-TERM *(interest-bearing)* DEBT 1. AMOUNT OUTSTANDING AT BEGINNING OF FISCAL YEAR | 15 | $ |
| 2. AMOUNT OUTSTANDING AT END OF FISCAL YEAR | 16 | |

| IV. CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR | | AMOUNT AT END OF FISCAL YEAR | | |
|---|---|---|---|---|
| TYPE OF ASSET (1) | LINE NO. | HELD IN SINKING FUNDS (see definitions) (2) | HELD IN BOND FUNDS (see definitions) (3) | HELD IN ALL OTHER FUNDS, EXCEPT FOR ANY EMPLOYEE-RETIREMENT FUND (4) |
| A. CASH AND DEPOSITS | 17 | $ | $ | $ |
| B. FEDERAL SECURITIES – U.S. TREASURY OBLIGATIONS | 18 | | | |
| C. FEDERAL AGENCY SECURITIES | 19 | | | |
| D. STATE AND LOCAL GOVERNMENT SECURITIES | 20 | | | |
| E. OTHER SECURITIES | 21 | | | |

*NOTE: Use attachments for comments, supplemental information, etc.*

## Specific Guidelines

LINE 1: ALL PRIVATE GIFTS

This line includes all gifts and grants received by all funds during the fiscal year from private individuals and organizations. Include nonexpendable grants as well as benefactions available for plant expansions, or for current expenditure.

LINE 2: EARNINGS ON INVESTMENTS

This line includes interest, dividends, rents, and other earnings on all invested funds, including endowment and plant funds. Exclude receipts from sale of securities other than any recorded profits (e.g., capital gains). Also exclude any earnings of state land funds allocated to your institution.

LINE 3: GROSS CHANGES FROM SALES AND SERVICES OF AGRICULTURAL EXTENSION SERVICES AND EXPERIMENT STATIONS

This line includes receipts from sale of products of agricultural experiment station farms and for agricultural extension services.

LINE 4: TWO-YEAR INSTITUTIONS ONLY—RECEIPTS FROM PROPERTY AND NON-PROPERTY TAXES

This line includes taxes to be added to current restricted and unrestricted funds as well as funds to be added to plant funds and for debt service. This information should only be furnished by two-year institutions which are in part financed from taxes levied specifically for the support of an educational institution(s).

LINE 5: INTERGOVERNMENTAL REVENUE—RECEIVED DIRECTLY FROM FEDERAL GOVERNMENT

LINE 6: INTERGOVERNMENTAL REVENUE—FEDERAL FUNDS RECEIVED THROUGH STATE CHANNELS (INCLUDE MEDICAID)

These lines include only Federal funds received for hospitals and agricultural experiment stations and extension services. On line 5 report funds received directly from the Federal government (e.g., HEW and Department of Agriculture project grants). On line 6 report Federal monies received through state government agencies including Medicaid payments. All data provided in column (2) should pertain to hospitals in which service to the community or state is paramount (not infirmaries for students).

NOTE: The sum of the entries in the four columns for lines 7 through 10 should equal total amounts for all funds of your institution excluding interfund transfers. In cases where it is not possible to report data by function, enter the applicable totals for your institution in the "Education and Other" column and indicate that these amounts are "totals."

## LINE 7: CURRENT EXPENDITURES—GROSS SALARIES AND WAGES

This line includes expenditures for the functions identified in the column headings (Auxiliary Enterprises, Hospitals, Agricultural Extension/Experiment Stations, Education and Other), gross salaries and wages of the academic and non-academic staff, paid student help, and part-time employees without deduction of withholdings for income tax or employee contributions for social security or retirement coverage. Do not include employer contributions for retirement and other benefits on this line.

## LINE 8: CURRENT EXPENDITURES—OTHER CURRENT EXPENDITURES

This line includes expenditures for the functions identified in the column headings other current expenditures (such as for supplies, materials, contractual services, insurance, etc.) not covered in Part G, lines 7, 9, 10, and 11 and Part B, lines 9 and 10 (scholarships and fellowships). Also, the following types of payments should be excluded from this line: (1) retirement of debt; (2) investment in securities; (3) making of loans; (4) employer contributions of a state education institution to a state administered employee-retirement system and contributions of a local education institution to a locally administered employee-retirement system and (5) interfund transfers.

## LINE 9: CAPITAL OUTLAY—CONSTRUCTION
## LINE 10: CAPITAL OUTLAY—PURCHASE OF EQUIPMENT, LAND AND BUILDINGS

These lines include expenditures for capital outlay. Report on line 9 expenditures (from bond fund proceeds and all other funds) for the construction of new structures and other improvements, additions, replacements, and major alterations. Include in column (4) outlays for physical plant utilized by the departments, colleges, schools, and instructional divisions of the institution. Also, include outlays for administrative plant and libraries. On line 10 enter expenditures for the purchase of equipment (replacements as well as additions) and also the purchase of land and existing structures.

LINE 11: TOTAL INTEREST PAID FROM ALL FUNDS

This line includes all interest paid to service debt in any fund group. Interest on long- or short-term debt, regardless of the kind of debt instrument, should be reported.

LINE 12: NONGUARANTEED LONG-TERM DEBT—TOTAL OUTSTANDING AT BEGINNING OF FISCAL YEAR
LINE 13: NONGUARANTEED LONG-TERM DEBT—TOTAL ISSUED DURING FISCAL YEAR
LINE 14: NONGUARANTEED LONG-TERM DEBT—TOTAL RETIRED IN FISCAL YEAR
LINE 15: NONGUARANTEED LONG-TERM DEBT—TOTAL OUTSTANDING AT END OF FISCAL YEAR

These lines include bonds, mortgages, etc., with an original term of more than one year, which are payable solely from pledged earnings, charges, or fees (e.g., dormitory, stadium, and student-union revenue bonds). Include any loans (not "Commitments") from HHFA and other Federal agencies. Exclude guaranteed long-term debt (i.e., those obligations that are issued by the state and backed by a pledge of credit to the state). Line 15 should be the sum of lines 12 and 13 less line 14.

LINE 16: SHORT-TERM DEBT—AMOUNT OUTSTANDING AT BEGINNING OF FISCAL YEAR
LINE 17: SHORT-TERM DEBT—AMOUNT OUTSTANDING AT END OF FISCAL YEAR

These lines include anticipation notes, interest-bearing warrants, and other obligations with a term of one year or less. Exclude accounts payable and other noninterest-bearing obligations. Do not include inter-fund loans, or advances from state funds.

LINE 18: CASH AND DEPOSITS
LINE 19: FEDERAL SECURITIES—U.S. TREASURY OBLIGATIONS
LINE 20: FEDERAL AGENCY SECURITIES
LINE 21: STATE AND LOCAL GOVERNMENT SECURITIES
LINE 22: OTHER SECURITIES

These lines include amounts of cash on hand and on deposit, and security holdings (at par value) as to all funds and accounts of your institution except agency accounts held in private trust or custodial capacity, and any contributory employee-retirement system funds. Include endowment funds, loan funds, and plant funds,

as well as current funds. Exclude accounts receivable, value of property other than securities, and any amounts held for your institution by the State Treasurer. Sinking funds (column 2) are reserves held specifically for redemption of long-term debt reported in line 15 (but exclude any amounts for interest requirements). Bond funds (column 3) are funds established to account for the proceeds of bond issues pending their disbursement. Federal agency securities (line 20) includes the obligations of the following government-owned agencies: CCC, Export-Import Bank, Federal Financing Banks, FHA, GNMA, Postal Service, and TVA. State and local government securities (line 21) include holdings of bonds and other securities issued by state and local government institutions and agencies. Exclude interfund loans and advances. Other securities (line 22) include bonds, stocks (at book value), mortgages, notes, student loans, etc., not included in lines 18 through 21. Include the following privately financed former Federal agencies: FHLB, FLB, FNMA, Banks for Cooperative and Federal Intermediate Credit Banks.

PART II

# Activity Look-Up Table

**Part II**

# Activity Look-Up Table

The look-up table consists of an alphabetical list of common activities, organizational units, position titles, and types of expenditures, each associated with one or more expenditure categories and one or more subcategories. It has been designed to be used in conjunction with the preceding definitions and to provide a quick reference for the assignment of activities. Since institutional organization structures and management practices vary considerably, many items in a particular institution could be assigned to a different expenditure category or subcategory than the one or ones designated in the look-up table. However, the assignments in the table indicate the general practice of postsecondary institutions. Such potential variability indicates that the look-up table should be used only after a thorough study of the subcategory definitions, and in conjunction with those definitions.

The category/subcategory designations are abbreviations, a list of which precedes the table. When more than one expenditure category/subcategory is listed and separated by commas, it indicates that the activity can be classified in more than one of the categories/subcategories listed. An example is "Off-campus Instruction," which can be classified in any of the subcategories General Academic Instruction, Vocational/Technical Instruction, Special Session Instruction, Community Education, or Preparatory/Remedial Instruction, depending on the objective and orientation of the instructional activity. When multiple subcategories are separated by the word *or* instead of a comma, it indicates that the activity should be assigned to one or the other category (not both). An example is "Student Health Service,"

which can be organized (and therefore appropriately classified) either as a student service or as an auxiliary enterprise.

Two designations used in the look-up table do not represent the names of JAG categories/subcategories. They are:

1. *Not a Current Funds Expenditure or Transfer.* This designation applies to items that are considered neither expenditures nor transfers (e.g., an appropriation lapse) and items that are not expenditures of current funds (e.g., BEOGs, which are agency fund expenditures).
2. *Distributed Among Categories.* This designation indicates items that should be distributed across numerous expenditure categories/subcategories. An example is "Fringe Benefits," which should be distributed to the category/subcategory to which the employee's activities and salary are assigned.

## Abbreviations for Coding

| | |
|---|---|
| General Academic Instruction | Ins/GenAcad |
| Vocational/Technical Instruction | Ins/VoTech |
| Special Session Instruction | Ins/SpecSession |
| Community Education | Ins/CommEd |
| Preparatory/Remedial Instruction | Ins/PrepRemed |
| Institutes and Research Centers | Res/Inst and RC |
| Individual and Project Research | Res/Indiv and ProjRes |
| Community Service | PubSvc/CommSvc |
| Cooperative Extension Service | PubSvc/CoopExtSvc |
| Public Broadcasting Services | PubSvc/PubBrdcstSvc |
| Libraries | AcadSupp/Lib |
| Museums and Galleries | AcadSupp/Mus and Gal |
| Educational Media Services | AcadSupp/EdMediaSvc |
| Academic Computing Support | AcadSupp/AcadComputSvc |
| Ancillary Support | AcadSupp/AncillSupp |
| Academic Administration | AcadSupp/AcadAdmin |
| Academic Personnel Development | AcadSupp/AcadPersDev |
| Course and Curriculum Development | AcadSupp/Course and CurricDev |
| Student Services Administration | StudSvc/StudSvcAdmin |
| Social and Cultural Development | StudSvc/Soc and CulDev |
| Counseling and Career Guidance | StudSvc/Coun and CareerGuid |
| Financial Aid Administration | StudSvc/FinanAidAdmin |
| Student Admissions | StudSvc/StudAdmis |
| Student Records | StudSvc/StudRecords |
| Student Health Services | StudSvc/StudHlthSvc |
| Executive Management | InstSupp/ExecMgt |
| Fiscal Operations | InstSupp/FisOps |
| General Administration and Logistical Services | InstSupp/GenAdminLogSvc |

| | |
|---|---|
| Administrative Computing Support | InstSupp/AdminComputSvc |
| Public Relations/Development | InstSupp/PubRel and Dev |
| *Physical Plant Administration* | *O&MPlt/PhyPltAdmin* |
| Building Maintenance | O&MPlt/BldgMaint |
| Custodial Services | O&MPlt/CustSvc |
| Utilities | O&MPlt/Utilities |
| Landscape and Grounds Maintenance | O&MPlt/Land and GrdMaint |
| Major Repairs and Renovations | O&MPlt/MajorRepairs and Ren |
| Scholarships | Schshps and Fellow/Schshps |
| Fellowships | Schshps and Fellow/Fellow |
| Provision for Debt Service on Educational Plant | MandTrans/DebtSvc-EducPlt |
| Loan Fund Matching Grants | MandTrans/LoanFundMatchingGrants |
| Other Mandatory Transfers | MandTrans/OtherMandTrans |
| Nonmandatory Transfers | NonMandTrans/NonMandTrans |
| Auxiliary Enterprises—Student | AuxEnt/AuxEnt-Stud |
| Auxiliary Enterprises—Faculty/Staff | AuxEnt/AuxEnt-Fac-Staff |
| Intercollegiate Athletics | AuxEnt/IntercollAth |
| Mandatory Transfers/Auxiliary Enterprises | AuxEnt/MandTrans |
| Direct Patient Care | Hosp/DirPatCare |
| Health Care Supportive Services | Hosp/HlthCareSuppSvc |
| Administration of Hospitals | Hosp/Admin for Hosp |
| Physical Plant Operations for Hospitals | Hosp/PhyPltOp for Hosp |
| Mandatory Transfers/Hospitals | Hosp/MandTrans |
| Independent Operations—Institutional | IndOps/IndOps-Institutional |
| Independent Operations—FFRDCs | IndOps/IndOps-FFRDCs |
| Not a Current Funds Expenditure or Transfer | NotCurrentFundsExpenTrans |
| Distributed Among Categories | DistAmongCategories |

## Activity Look-Up Table

| | |
|---|---|
| Academic Administration | AcadSupp/AcadAdmin |
| Acadmic Advising, Formal | AcadSupp/AcadAdmin |
| Academic Advising, Informal | Ins/GenAcad, Ins/VoTech, Ins/SpecSession, Ins/Prep/Remed, Ins/CommEd |
| Academic Associate Degrees | Ins/GenAcad |
| Academic Computing Services | AcadSupp/AcadComputSvs |
| Academic Governance, Departmental | Ins/GenAcad, Ins/VoTech, Ins/CommEd Ins/PrepRemed, Ins/SpecSession |
| Academic Governance, Institutionwide | InstSupp/ExecMgt |
| Academic Personnel Development | AcadSupp/AcadPersDev |
| Academic Senate | InstSupp/ExecMgt |
| Academic-Year Instruction | Ins/GenAcad, Ins/VoTech, Ins/CommEd, Ins/PrepRemed |
| Accounting, Institutional | InstSupp/FisOps |
| Accreditation Fees, Hospital | Hosp/Admin for Hosp |
| Accreditation Fees, Institutionwide | InstSupp/ExecMgt |

| | |
|---|---|
| Accreditation Fees, Single Program | AcadSupp/AcadAdmin |
| Accreditation Studies, | InstSupp/ExecMgt |
| Administration, Auxiliary Enterprise-related | AuxEnt/AuxEnt-Stud, AuxEnt/ AuxEnt-Fac-Staff, AuxEnt/IntercollAth |
| Administration, Budget | InstSupp/FisOps |
| Administration, Hospital-related | Hosp/Admin for Hosp |
| Administrative Computing Services | InstSupp/AdminComputSvc |
| Admissions | StudSvs/StudAdmis |
| Adult Basic Education | Ins/CommEd |
| Advanced Placement Testing | StudSvc/Coun and CareerGuid |
| Advertising, Institutional/Student | StudSvc/StudAdmis, InstSupp/ PubRel and Dev, AuxEnt/IntercollAth *or* StudSvc/Soc and CulDev |
| Advising, Academic (Formal) | AcadSupp/AcadAdmin |
| Advising, Adademic (Informal) | Ins/GenAcad, Ins/VoTech, Ins/SpecSession, Ins/CommEd, Ins/PrepRemed |
| Advisory Board, Institutional | InstSupp/ExecMgt |
| Affirmative Action Office | InstSupp/GenAdminLogSvc |
| Agricultural Experiment Station | Res/Inst and RC |
| Agricultural Extension Service | PubSvc/CoopExtSvc |
| Agriculture and Natural Resources (0100) | Ins/GenAcad, Ins/SpecSession, Ins/CommEd |
| Air Conditioning | O&MPlt/Utilities |
| Airport | IndOps/IndOps-Institutional |
| Alumni-related | InstSupp/PubRel and Dev |
| American College Testing Program | StudSvc/Coun and CareerGuid |
| Ames Laboratory | IndOps/IndOps-FFRDCs |
| Analytical Studies Office | InstSupp/ExecMgt |
| Ancillary Services | AcadSupp/AncillSupp |
| Animal Laboratories | AcadSupp/AncillSupp |
| Applied Physics Laboratory | IndOps/IndOps-FFRDCs |
| Appropriation Lapse | NotCurrentFundsExpenTrans |
| Arboretum | AcadSupp/AncillSupp |
| Archeology Museums | AcadSupp/Mus and Gal |
| Architect, Campus | O&MPlt/PhyPltAdmin |
| Architecture and Environmental Design (0200) | Ins/GenAcad, Ins/SpecSession, Ins/CommEd |
| Archives | AcadSupp/Lib, AcadSupp/Mus and Gal |
| Area Extension Programs | PubSvc/CoopExtSvc |
| Area Studies (0300) | Ins/GenAcad, Ins/SpecSession |
| Argonne National Laboratory | IndOps/IndOps-FFRDCs |
| Art Appraisals | AcadSupp/Mus and Gal |
| Art Lending and Rental Galleries | AcadSupp/Mus and Gal |
| Art Museums | AcadSupp/Mus and Gal |
| Art Purchases | AcadSupp/Mus and Gal |
| Art Supply Stores | AuxEnt/AuxEnt-Stud *or* InstSupp/GenAdminLogSvc |
| Assistant to the President | InstSupp/ExecMgt |
| Associate Degrees, Academic | Ins/GenAcad |
| Associations, Student | StudSvc/Soc and CulDev |
| Athletic Director | AuxEnt/IntercollAth *or* StudSvc/Soc and CulDev |
| Athletic Publicity | AuxEnt/IntercollAth *or* StudSvc/Soc and CulDev |

| | |
|---|---|
| Athletic Recruitment | AuxEnt/IntercollAth *or* StudSvc/StudAdmis |
| Athletic Scholarships | Schshps and Fellow/Schshps |
| Athletics, Intercollegiate | AuxEnt/IntercollAth *or* StudSvc/Soc and CulDev |
| Athletics, Intramural | StudSvc/Soc and CulDev |
| Audiovisual Equipment, Rental, or Services | AcadSupp/EdMediaSvc |
| Audit Exception Recovery | NotCurrentFundsExpenTrans |
| Auditor—External, Federal Grant, Internal, etc. | InstSupp/FisOps |
| Auxiliary Enterprises—Faculty/Staff | AuxEnt/AuxEnt-Fac-Staff |
| Auxiliary Enterprises—Student | AuxEnt/AuxEnt-Stud |
| Avocational Education | Ins/CommEd |
| Awards, Financial (Graduate) | Schshps and Fellow/Fellow |
| Awards, Financial (Undergraduate) | Schshps and Fellow/Schshps |
| Banking Institutes | PubSvc/CommSvc |
| Bargaining, Collective | InstSupp/GenAdminLogSvc |
| Basic Educational Opportunity Grants | NotCurrentFundsExpenTrans |
| Benefits, Fringe | DistAmongCategories |
| Benefits, Staff | DistAmongCategories |
| BEOGs | NotCurrentFundsExpenTrans |
| Biological Sciences (0400) | Ins/GenAcad, Ins/SpecSession |
| Board, Coordinating | InstSupp/ExecMgt |
| Board of Control, Regents, Trustees, etc. | InstSupp/ExecMgt |
| Bonding of Employees | InstSupp/FisOps |
| Book Appraisals | AcadSupp/Mus and Gal, AcadSupp/Lib |
| Book Purchases | AcadSupp/Lib |
| Book Repairs (e.g., binding) | AcadSupp/Lib |
| Bookstore, Student | AuxEnt/AuxEnt-Stud |
| Botanical Garden | AcadSupp/AncillSupp |
| Bowling Alley | AuxEnt/AuxEnt-Stud *or* IndOps/IndOps-Institutional |
| Broadcasting Services, Instructional | AcadSupp/AncillSupp |
| Broadcasting Services, Public | PubSvc/PubBrdcstSvc |
| Broadcasting Services, Student Club | StudSvc/Soc and CulDev |
| Brookhaven National Laboratory | IndOps/IndOps-FFRDCs |
| Budget Administration | InstSupp/FisOps |
| Budget Officer | InstSupp/FisOps |
| Budget Planning | InstSupp/ExecMgt |
| Building Cleaning | O&MPlt/CustSvc |
| Building Maintenance | O&MPlt/BldgMaint |
| Bureau of Business Research | Res/Inst and RC |
| Bureau of School Services | PubSvc/CommSvc |
| Bureaus, Reference | PubSvc/CommSvc |
| Bursar | InstSupp/FisOps |
| Buses | InstSupp/GenAdminLogSvc |
| Business and Commerce Technologies (5000) | Ins/VoTech, Ins/SpecSession, Ins/CommEd |
| Business and Management (0500) | Ins/GenAcad, Ins/SpecSession, Ins/CommEd |
| Business Manager (Chief Business Officer) | InstSupp/ExecMgt |
| Business Office | InstSupp/FisOps |
| Business Services | InstSupp/FisOps |

Campus Planning ..... O&MPlt/PhyPltAdmin
Campus Roads ..... O&MPlt/Land and GrdMaint
Campus Safety ..... InstSupp/GenAdminLogSvc
Career Counseling ..... StudSvc/Coun and CareerGuid
Career Days ..... StudSvc/Coun and CareerGuid
Career Guidance ..... StudSvc/Coun and CareerGuid
Car Pool, Institutional ..... InstSupp/GenAdminLogSvc
Cash Flow Management ..... InstSupp/FisOps
Cashier ..... InstSupp/FisOps
Catalogs, Admissions ..... StudSvc/StudAdmis
Catalogs, Course (Schedule) ..... StudSvc/StudRecords
Center, Behavioral Science ..... Res/Inst and RC
Center, Child Care ..... AuxEnt/AuxEnt-Stud, AuxEnt/AuxEnt-Fac-Staff
Center, Computer ..... AcadSupp/AcadComputSvc, InstSupp/AdminComputSvc
Center, Counseling ..... StudSvc/Coun and CareerGuid
Center, Dial Access ..... AcadSupp/EdMediaSvc
Center, Federally Funded Research and Development ..... IndOps/IndOps-FFRDCs
Center of Naval Analyses ..... IndOps/IndOps-FFRDCs
Center for the Study of Aging ..... Res/Inst and RC
Center for the Study of Democratic Institutions ..... Res/Inst and RC
Center, Instructional Media ..... AcadSupp/EdMediaSvc
Center, Learning Resources ..... AcadSupp/EdMediaSvc
Center, Measurement and Testing ..... StudSvc/Coun and CareerGuid
Center, Multimedia ..... AcadSupp/EdMediaSvc
Center, Opinion Research ..... Res/Inst and RC
Center, Public Health Research ..... Res/Inst and RC
Center, Research ..... Res/Inst and RC
Center, Social Science Research ..... Res/Inst and RC
Center, Student ..... AuxEnt/AuxEnt-Stud *or* StudSvc/Soc and CulDev
Center, Telecommunications ..... AcadSupp/EdMediaSvc
Center, Women's ..... StudSvc/Soc and CulDev
Central Inventory ..... InstSupp/GenAdminLogSvc
Ceremonies ..... InstSupp/PubRel and Dev
Cerro Tololo Inter-American Observatory ..... IndOps/IndOps-FFRDCs
Certificate Programs, Vocational ..... Ins/VoTech
CETA Funds ..... DistAmongCategories
Chairperson, Departmental ..... Ins/GenAcad, Ins/SpecSession, Ins/VoTech, Ins/PrepRemed, Ins/CommEd
Chancellor ..... InstSupp/ExecMgt
Cheerleading ..... StudSvc/Soc and CulDev
Child Care Center ..... AuxEnt/AuxEnt-Stud, AuxEnt/AuxEnt-Fac-Staff
Cleaning, Building ..... O&MPlt/CustSvc
Clinic ..... AcadSupp/AncillSup *or* PubSvc/CommSvc
Clinic, Student Health ..... AuxEnt/AuxEnt-Stud *or* StudSvc/StudHlthSvc
Closed-circuit TV ..... AcadSupp/EdMediaSvc
Clubs, Alumni ..... InstSupp/PubRel and Dev

| | |
|---|---|
| Clubs, Faculty | AuxEnt/AuxEnt-Fac-Staff |
| Clubs, Student | StudSvc/Soc and CulDev |
| Coaching, Intercollegiate Athletics | StudSvc/Soc and Cul Dev *or* AuxEnt/IntercollAth |
| Coal | O&MPlt/Utilities |
| Collections of Debts | InstSupp/FisOps |
| Collective Bargaining | InstSupp/GenAdminLogSvc |
| College Curriculum Committees | AcadSupp/Course and CurricDev |
| College Level Examination Program (CLEP) | StudSvc/Coun and CareerGuid |
| College Placement Services | StudSvc/Coun and CareerGuid |
| Commencements | InstSupp/PubRel and Dev |
| Commercial Property Rental | IndOps/IndOps-Institutional |
| Commissions, Art | AcadSupp/Mus and Gal |
| Committees, Curriculum | AcadSupp/Course and CurricDev |
| Committees, Departmental | Ins/GenAcad, Ins/VoTech, Ins/CommEd, Ins/SpecSession, Ins/PrepRemed |
| Committees, Institutionwide | InstSupp/ExecMgt |
| Communications (0600) | Ins/GenAcad, Ins/SpecSession, Ins/PrepRemed |
| Communications, External | InstSupp/PubRel and Dev |
| Communications Services, Internal | InstSupp/GenAdminLogSvc |
| Community Development Programs | PubSvc/CommSvc |
| Community Education | Ins/CommEd |
| Community Meetings | PubSvc/CommSvc |
| Community Outreach Health Activities | PubSvc/CommSvc |
| Community Public Relations | InstSupp/PubRel and Dev |
| Community Relations | InstSupp/PubRel and Dev |
| Community Service | PubSvc/CommSvc |
| Compensatory Education | Ins/PrepRemed |
| Comptroller | InstSupp/FisOps |
| Computer and Information Sciences (0700) | Ins/GenAcad, Ins/SpecSession, Ins/PrepRemed |
| Computing Support | InstSupp/AdminComputSvc, AcadSupp/AcadComputSvc |
| Computing Support, Academic | AcadSupp/AcadComputSvc |
| Computing Support, Administrative | InstSupp/AdminComputSvc |
| Concerts | StudSvc/Soc and CulDev *or* PubSvc/CommSvc |
| Conferences and Conference Centers | PubSvc/CommSvc |
| Construction Administration | O&MPlt/PhyPltAdmin |
| Construction Engineers | O&MPlt/PhyPltAdmin, O&MPlt/MajorRepairs and Ren |
| Construction Inspectors | O&MPlt/PhyPltAdmin, O&MPlt/MajorRepairs and Ren |
| Construction Projects | O&MPlt/MajorRepairs and Ren *or* NotCurrentFundsExpenTrans |
| Consulting, Faculty (Institutionally Funded) | PubSvc/CommSvc |
| Contract Administration | InstSupp/FisOps |
| Control, Board of | InstSupp/ExecMgt |
| Control, Budget | InstSupp/FisOps |
| Control, Fiscal | InstSupp/FisOps |
| Controller | InstSupp/FisOps |
| Convocation | InstSupp/PubRel and Dev |

| | |
|---|---|
| Cooperative Extension Service | PubSvc/CoopExtSvc |
| Coordinating Board | InstSupp/ExecMgt |
| Copy Center | InstSupp/GenAdminLogSvc |
| Cost Sharing (Research Grants) | Ins/GenAcad, Ins/VoTech, Ins/CommEd, Ins/SpecSession, Ins/PrepRemed *or* Res/Indiv and ProjRes |
| Counseling, Academic (Formal) | AcadSupp/AcadAdmin |
| Counseling, Academic (Informal) | Ins/GenAcad, Ins/VoTech, Ins/SpecSession, Ins/PrepRemed, Ins/CommEd |
| Counseling and Career Guidance | StudSvc/Coun and CareerGuid |
| Counseling, Career | StudSvc/Coun and CareerGuid |
| Counseling Center | StudSvc/Coun and CareerGuid |
| Counseling Groups | StudSvc/Coun and CareerGuid |
| Counseling, Guidance | StudSvc/Coun and CareerGuid |
| Counseling, Personal | StudSvc/Coun and CareerGuid |
| Counseling, Psychological | StudSvc/Coun and CareerGuid *or* StudSvc/StudHlthSvc *or* AuxEnt/AuxEnt-Stud |
| Counseling, Veterans' | StudSvc/Coun and CareerGuid |
| Counseling, Vocational | StudSvc/Coun and CareerGuid |
| Counseling, Women's | StudSvc/Coun and CareerGuid |
| Course and Curriculum Development | AcadSupp/Course and CurricDev |
| Course Planning | AcadSupp/Course and CurricDev |
| Course Updating | Ins/GenAcad, Ins/VoTech, Ins/CommEd, Ins/SpecSession, Ins/PrepRemed |
| Courses, General Academic | Ins/GenAcad |
| Courses, In-service Training | Ins/CommEd |
| Courses, Refresher | Ins/CommEd, Ins/PrepRemed |
| Courses, Remedial | Ins/PrepRemed |
| Courses, Vocational | Ins/VoTech |
| Creamery | AcadSupp/AncillSupp |
| Credit Instruction | Ins/GenAcad, Ins/VoTech, Ins/SpecSession |
| Credit Union | IndOps/IndOps-Institutional *or* NotCurrentFundsExpenTrans |
| Cultural Events | StudSvc/Soc and CulDev *or* PubSvc/CommSvc |
| Cultural Groups | StudSvc/Soc and CulDev |
| Curriculum Committee, Evaluation, Planning, Research, etc. | AcadSupp/Course and CurricDev |
| Custodial Services | O&MPlt/CustSvc |
| Dairy Creameries | AcadSupp/AncillSupp |
| Data Processing, Academic | AcadSupp/AcadComputSvc |
| Data Processing, Administrative | InstSupp/AdminComputSvc |
| Data Processing Technologies (5100) | Ins/VoTech, Ins/SpecSession |
| Deaf Program Coordinator | StudSvc/StudSvcAdmin |
| Dean, Academic | AcadSupp/AcadAdmin |
| Dean of *a* College or School | AcadSupp/AcadAdmin |
| Dean of Business Affairs | InstSupp/ExecMgt |
| Dean of Men | StudSvc/StudSvcAdmin |
| Dean of Student Personnel Services | StudSvc/StudSvcAdmin |

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|---|---|
| Dean of Students | StudSvc/StudSvcAdmin |
| Dean of *the* College (Provost) | InstSupp/ExecMgt |
| Dean of Women | StudSvc/StudSvcAdmin |
| Debt Collection | InstSupp/FisOps |
| Debt Service, Auxiliary Enterprises | AuxEnt/MandTrans |
| Debt Service, Educational Plant | MandTrans/DebtSvc-EducPlt |
| Debt Service, Hospitals | Hosp/MandTrans |
| Debts, Provision for Bad (current fund) | InstSupp/FisOps |
| Debts, Provision for Bad (noncurrent fund) | NotCurrentFundsExpenTrans *or* NonMandTrans/NonMandTrans |
| Debts, Provision for Bad (student loan) | NotCurrentFundsExpenTrans *or* NonMandTrans/NonMandTrans |
| Degree-related Instruction | Ins/GenAcad, Ins/VoTech, Ins/SpecSession |
| Demonstration School | AcadSupp/AncillSupp |
| Dental Clinic | AcadSupp/AncillSupp *or* PubSvc/CommSvc |
| Departmental Administration | Ins/GenAcad, Ins/VoTech, Ins/CommEd, Ins/SpecSession, Ins/PrepRemed |
| Departmental Chairperson | Ins/GenAcad, Ins/VoTech, Ins/CommEd, Ins/SpecSession, Ins/PrepRemed |
| Departmental Committees | Ins/GenAcad, Ins/VoTech, Ins/CommEd, Ins/SpecSession, Ins/PrepRemed |
| Departmental Language Laboratories | Ins/GenAcad |
| Departmental Library | Ins/GenAcad, Ins/VoTech, Ins/PrepRemed |
| Departmental Museum | Ins/GenAcad |
| Departmental Public Service (not separately organized or budgeted) | Ins/GenAcad, Ins/VoTech, Ins/CommEd, Ins/SpecSession, Ins/PrepRemed |
| Departmental Research (not separately organized or budgeted) | Ins/GenAcad, Ins/VoTech, Ins/CommEd, Ins/PrepRemed |
| Departments, Service | DistAmongCategories |
| Developmental Education | Ins/PrepRemed |
| Development, Faculty | AcadSupp/AcadPersDev |
| Development Fund Administration | InstSupp/PubRel and Dev *or* InstSupp/FisOps |
| Development Office | InstSupp/PubRel and Dev |
| Dial Access Center | AcadSupp/EdMediaSvc |
| Direct Patient Care | Hosp/DirPatCare |
| Direct Patient Care, Student Health Services | AuxEnt/AuxEnt-Stud *or* StudSvc/StudHlthSvc |
| Director of Development | InstSupp/PubRel and Dev |
| Director of Physical Plant | O&MPlt/PhyPltAdmin |
| Director of Special Session (Summer Session) | Ins/SpecSession |
| Director of Student Personnel Services | StudSvc/StudSvcAdmin |
| Disadvantaged Students Office | StudSvc/StudSvcAdmin |
| Disallowed Expenditure | NotCurrentFundsExpenTrans |
| Disbursement | InstSupp/FisOps |
| Divisional Libraries | AcadSupp/Lib |
| Doctoral Language Requirement Courses | Ins/PrepRemed |
| Dormitories | AuxEnt/AuxEnt-Stud |
| Dormitory Supplies | AuxEnt/AuxEnt-Stud |

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|---|---|
| Driver Training | Ins/CommEd |
| Dues, Institutional | InstSupp/ExecMgt |
| Duplicating Services | InstSupp/GenAdminLogSvc |
| Education (0800) | Ins/GenAcad, Ins/SpecSession |
| Education, Adult Basic | Ins/CommEd |
| Education, Avocational | Ins/CommEd |
| Education, Basic | Ins/CommEd |
| Education, Compensatory | Ins/PrepRemed |
| Education, Developmental | Ins/CommEd |
| Education, Preparatory | Ins/PrepRemed |
| Education, Remedial | Ins/PrepRemed |
| Electricity | O&MPlt/Utilities |
| Electronics Design Facility | AcadSupp/AncillSupp |
| Emeritus, President/Vice President | InstSupp/ExecMgt |
| Employee Records | InstSupp/GenAdminLogSvc |
| Employee Relations | InstSupp/GenAdminLogSvc |
| Endowment Management | InstSupp/FisOps |
| Engineering (0900) | Ins/GenAcad, Ins/SpecSession |
| Engineers, Construction | O&MPlt/MajorRepairs and Ren, O&MPlt/PhyPltAdmin |
| Engineers, Power Plant | O&MPlt/Utilities |
| English for Foreign Students | Ins/PrepRemed |
| Environmental Health and Safety | InstSupp/GenAdminLogSvc |
| E.O. Lawrence Berkeley Laboratory | IndOps/IndOps-FFRDCs |
| E.O. Lawrence Livermore Laboratory | IndOps/IndOps-FFRDCs |
| Equal Opportunity Office | InstSupp/GenAdminLogSvc |
| Evaluation, Course | AcadSupp/Course and CurricDev |
| Evaluation, Curriculum | AcadSupp/Course and CurricDev |
| Evaluation, Faculty (by students) | AcadSupp/AcadAdmin *or* AcadSupp/AcadPersDev |
| Executive Assistant to President | InstSupp/ExecMgt |
| Executive Management | InstSupp/ExecMgt |
| Executive Officers | InstSupp/ExecMgt |
| Exhibits, Art | AcadSupp/Mus and Gal |
| Exhibits, Museum | AcadSupp/Mus and Gal |
| Experiment Station, Agricultural | Res/Inst and RC |
| Extension, Agricultural | PubSvc/CoopExtSvc |
| Extension, Dean of | AcadSupp/AcadAdmin |
| Extension, 4-H | PubSvc/CoopExtSvc |
| Extension Instruction | Ins/GenAcad, Ins/VoTech, Ins/CommEd, Ins/PrepRemed |
| Extension Management Information Systems (EMIS) | PubSvc/CoopExtSvc |
| Extension, Urban | PubSvc/CoopExtSvc |
| Extension, Youth | PubSvc/CoopExtSvc |
| External Auditor | InstSupp/FisOps |
| External Relations | InstSupp/PubRel and Dev |
| Facilitating, Educational | Ins/GenAcad, Ins/VoTech, Ins/SpecSession, Ins/CommEd, Ins/PrepRemed |
| Facilities Maintenance | O&MPlt/BldgMaint |

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| Facilities Management | O&MPlt/PhyPltAdmin |
| Faculty and Staff Child Care | AuxEnt/AuxEnt-Fac-Staff |
| Faculty and Staff Development Programs | AcadSupp/AcadPersDev |
| Faculty and Staff Food Services | AuxEnt/AuxEnt-Fac-Staff |
| Faculty and Staff Health Services | AuxEnt/AuxEnt-Fac-Staff *or* AuxEnt/AuxEnt-Stud *or* StudSvc/StudHlthSvc |
| Faculty and Staff Recreation Center | AuxEnt/AuxEnt-Fac-Staff |
| Faculty Awards | AcadSupp/AcadPersDev |
| Faculty Club | AuxEnt/AuxEnt-Fac-Staff |
| Faculty Development | AcadSupp/AcadPersDev |
| Faculty Housing | AuxEnt/AuxEnt-Fac-Staff |
| Faculty Recognition Programs | AcadSupp/AcadPersDev |
| Faculty Recruitment | Ins/GenAcad, Ins/VoTech, Ins/SpecSession, Ins/CommEd, Ins/PrepRemed *or* AcadSupp/AcadAdmin |
| Family Housing Office | AuxEnt/AuxEnt-Stud |
| Farm, University | AcadSupp/AncillSupp |
| Federal Grant Auditor | InstSupp/FisOps |
| Federally Funded Research and Development Center | IndOps/IndOps-FFRDCs |
| Fee Waivers (Faculty, Staff, and Dependents) | DistAmongCategories |
| Fee Waivers (Students) | Schshps and Fellow/Schshps, Schshps and Fellow/Fellow |
| Fellowships | Schshps and Fellow/Fellow |
| Fellowships Administration | StudSvc/FinanAidAdmin |
| Fermilab | IndOps/IndOps-FFRDCs |
| Film Series | PubSvc/CommSvc *or* StudSvc/Soc and CulDev |
| Financial Aid Administration | StudSvc/FinanAidAdmin |
| Financial Aid Counseling | StudSvc/FinanAidAdmin |
| Financial Aid (Employment) | DistAmongCategories |
| Financial Aid (Grants) | Schshps and Fellow/Schshps, Schshps and Fellow/Fellow |
| Financial Aid Grants Administration | StudSvc/FinanAidAdmin |
| Financial Aid Loan Administration | StudSvc/FinanAidAdmin |
| Financial Aid (Loans) | NotCurrentFundsExpenTrans |
| Financial Aid Office | StudSvc/FinanAidAdmin |
| Financial Aid Seminars | StudSvc/FinanAidAdmin |
| Fine and Applied Arts (1000) | Ins/GenAcad, Ins/SpecSession, Ins/CommEd |
| Fire Protection | O&MPlt/BldgMaint |
| Fiscal Control | InstSupp/FisOps |
| Fiscal Operations | InstSupp/FisOps |
| Food Service, Faculty and Staff | AuxEnt/AuxEnt-Fac-Staff |
| Food Service, Student | AuxEnt/AuxEnt-Stud |
| Foreign Languages (1100) | Ins/GenAcad, Ins/SpecSession, Ins/CommEd, Ins/PrepRemed |
| Foreign Student-related | StudSvc/StudSvcAdmin |
| 4-H Extension | PubSvc/CoopExtSvc |
| Fraternity Adviser | StudSvc/Soc and CulDev |
| Freight Services | InstSupp/GenAdminLogSvc |
| Freshman Advisers | StudSvc/StudSvcAdmin, StudSvc/Coun and CareerGuid |



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| Fringe Benefits | DistAmongCategories |
| Fuel, Automotive | InstSupp/GenAdminLogSvc |
| Fuel, Heating | O&MPlt/Utilties |
| Fuel, Power Plant | O&MPlt/Utilities |
| Fund Raising | InstSupp/PubRel and Dev |
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| Galleries | AcadSupp/Mus and Gal |
| Garage | InstSupp/GenAdminLogSvc |
| Gas, Natural | O&MPlt/Utilties |
| Gasoline | InstSupp/GenAdminLogSvc |
| General Academic Instruction | Ins/GenAcad |
| General Administration and Logistical Services | InstSupp/GenAdminLogSvc |
| General Advisory Services (Community) | PubSvc/CommSvc |
| General Counsel | InstSupp/ExecMgt |
| General Education Development (GED) | Ins/CommEd |
| General Liability Insurance | InstSupp/GenAdminLogSvc |
| Gift Solicitation | InstSupp/PubRel and Dev |
| Glass-blowing Shop | AcadSupp/AncillSupp |
| Golf Course | AuxEnt/AuxEnt-Stud *or* AuxEnt/AuxEnt-Fac-Staff *or* IndOps/IndOps-Institutional |
| Governing Board | InstSupp/ExecMgt |
| Governmental Relationships | InstSupp/PubRel and Dev |
| Graduate Assistants | DistAmongCategories |
| Graduate Library | AcadSupp/Lib |
| Graduation Ceremonies | InstSupp/PubRel and Dev |
| Grants Accounting | InstSupp/FisOps |
| Grants Administration (Financial Aid) | StudSvc/FinanAidAdmin |
| Grants Proposal Development | Ins/GenAcad, Ins/VoTech, Ins/SpecSession, Ins/CommEd, Ins/PrepRemed, Res/Indiv and ProjRes |
| Graphics, Instructional | AcadSupp/EdMediaSvc |
| Grounds Maintenance | O&MPlt/Land and GrdMaint |
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| Handicapped Students Programs | StudSvc/StudSvcAdmin |
| Health Care Supportive Services (Hospital) | Hosp/HlthCareSuppSvc |
| Health Care Supportive Services (Student Health Center) | StudSvc/StudHlthSvc *or* AuxEnt/AuxEnt-Stud |
| Health Center, Student | StudSvc/StudHlthSvc *or* AuxEnt/AuxEnt-Stud |
| Health Professions (1200) | Ins/GenAcad, Ins/SpecSession, Ins/CommEd |
| Health Services, Community | AcadSupp/AncillSupp *or* PubSvc/CommSvc |
| Health Services, Faculty and Staff | AuxEnt/AuxEnt-Stud *or* AuxEnt/AuxEnt-Fac-Staff *or* StudSvc/StudHlthSvc |
| Health Services, Psychiatric (student) | StudSvc/StudHlthSvc *or* StudSvc/Coun and CareerGuid *or* AuxEnt/AuxEnt-Stud |
| Health Services, Student | StudSvc/StudHlthSvc *or* AuxEnt/AuxEnt-Stud |

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| Health Services and Paramedical Technologies (5200) | Ins/VoTech, Ins/SpecSession, Ins/CommEd |
| Heating Oil | O&MPlt/Utilities |
| Heating Plant | O&MPlt/Utilities |
| High School Career Days/Nights | StudSvc/StudAdmis |
| High School Completion | Ins/CommEd |
| Home Economics (1300) | Ins/GenAcad, Ins/SpecSession, Ins/CommEd |
| Home Study | Ins/GenAcad, Ins/VoTech, Ins/CommEd, Ins/SpecSession, Ins/PrepRemed |
| Honors Program | Ins/GenAcad, Ins/SpecSession |
| Hospital | Hosp/PhyPltOp for Hosp, Hosp/MandTrans, Hosp/DirPatCare, Hosp/HlthCareSuppSvc, Hosp/Admin for Hosp |
| Hospital, Teaching | Hosp/PhyPltOp for Hosp, Hosp/MandTrans, Hosp/DirPatCare, Hosp/HlthCareSuppSvc, Hosp/Admin for Hosp |
| Hotel | IndOps/IndOps-Institutional *or* AcadSupp/AncillSupp |
| Housing Services, Faculty and Staff | AuxEnt/AuxEnt-Fac-Staff |
| Housing Services, Student | AuxEnt/AuxEnt-Stud |
| ID Cards, Employee | InstSupp/GenAdminLogSvc |
| ID Cards, Student | StudSvc/StudRecords |
| Independent Operations | IndOps/IndOps-FFRDCs *or* IndOps/IndOps-Institutional |
| Individual or Project Research | Res/Indiv and ProjRes |
| Infirmary, Student | AuxEnt/AuxEnt-Stud *or* StudSvc/StudHlthSvc |
| Informal Academic Counseling | Ins/GenAcad, Ins/VoTech, Ins/SpecSession, Ins/CommEd, Ins/PrepRemed |
| Insect Control | O&MPlt/Land and GrdMaint, O&MPlt/BldgMaint |
| In-service Faculty Education Programs | AcadSupp/AcadPersDev |
| Institute, Behavorial Science | Res/Inst and RC |
| Institute, Gerontology | Res/Inst and RC, PubSvc/CommSvc |
| Institute, Urban Affairs | Res/Inst and RC, PubSvc/CommSvc |
| Institutes and Research Centers | Res/Inst and RC |
| Institutional Dues | InstSupp/ExecMgt |
| Institutional Memberships | InstSupp/ExecMgt |
| Institutional Research | InstSupp/ExecMgt |
| Instruction, Degree | Ins/GenAcad, Ins/VoTech, Ins/SpecSession |
| Instruction, Nondegree | Ins/CommEd, Ins/PrepRemed |
| Instruction, Occupational | Ins/VoTech, Ins/SpecSession, Ins/CommEd |
| Instruction, Remedial | Ins/PrepRemed |
| Instruction and Departmental Research | Ins/GenAcad, Ins/SpecSession, Ins/VoTech, Ins/CommEd, Ins/PrepRemed |
| Instructional Evaluation | AcadSupp/AcadPersDev, AcadSupp/Course and CurricDev |
| Instructional Media Center | AcadSupp/EdMediaSvc |
| Instructional Resources Center | AcadSupp/EdMediaSvc |

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| Insurance, Liability | InstSupp/GenAdminLogSvc |
| Insurance, Malpractice | Hosp/Admin for Hosp, StudSvc/StudHlthSvc *or* AuxEnt/AuxEnt-Stud |
| Insurance Management | InstSupp/FisOps |
| Insurance, Property | O&MPlt/PhyPltAdmin |
| Intercollegiate Athletics | StudSvc/Soc and CulDev *or* AuxEnt/IntercollAth |
| Intercollegiate Athletics Scholarships | Schshps and Fellow/Schshps |
| Interdisciplinary Studies (4900) | Ins/GenAcad, Ins/SpecSession, Ins/CommEd |
| Interest (Current Funds Loans) | InstSupp/FisOps |
| Interim Session Instruction | Ins/SpecSession |
| Interlibrary Loan Services | AcadSupp/Lib |
| Internal Auditor | InstSupp/FisOps |
| Internal Newsletters | InstSupp/PubRel and Dev |
| International Affairs Conference | PubSvc/CommSvc |
| International Services | PubSvc/CommSvc |
| Interviewing, Student | StudSvc/Coun and CareerGuid, StudSVc/StudAdmis |
| Intramural Athletics | StudSvc/Soc and CulDev |
| Inventory Control | InstSupp/GenAdminLogSvc |
| Investment Management | InstSupp/FisOps |
| Janitors | O&MPlt/CustSvc |
| Jet Propulsion Laboratory | IndOps/IndOps-FFRDCs |
| Kitt Peak National Observatory | IndOps/IndOPs-FFRDCs |
| Labor Relations Office | InstSupp/GenAdminLogSvc |
| Laboratory, Animal | AcadSupp/AncillSupp |
| Laboratory School | AcadSupp/AncillSupp |
| Landscape and Grounds Maintenance | O&MPlt/Land and GrdMaint |
| Landscape Architect | O&MPlt/Land and GrdMaint |
| Language Laboratories | AcadSupp/EdMediaSvc |
| Language Laboratories, Departmental | Ins/GenAcad |
| Lapse, Appropriation | NotCurrentFundsExpenTrans |
| Law (1400) | Ins/GenAcad, Ins/SpecSession, Ins/CommEd |
| Learning Resources Center | AcadSupp/Lib, AcadSupp/Mus and Gal, AcadSupp/EdMediaSvc |
| Learning Skills Center | AcadSupp/EdMediaSvc *or* Ins/PrepRemed |
| Lecture Series | StudSvc/Soc and CulDev *or* PubSvc/CommSvc |
| Legal Services | InstSupp/ExecMgt |
| Legislative Liaison | InstSupp/PubRel and Dev |
| Letters (1500) | Ins/GenAcad, Ins/SpecSession, Ins/CommEd |
| Liability Insurance | InstSupp/GenAdminLogSvc |
| Libraries | AcadSupp/Lib |
| Library, Business | AcadSupp/Lib |
| Library, Departmental | Ins/GenAcad, Ins/VoTech, Ins/PrepRemed |
| Library, Divisional | AcadSupp/Lib |
| Library, Graduate | AcadSupp/Lib |
| Library, Law | AcadSupp/Lib |
| Library, Reference Room Services | AcadSupp/Lib |

Library, Satellite ..... AcadSupp/Lib
Library Science (1600) ..... Ins/GenAcad, Ins/SpecSession, Ins/CommEd
Lincoln Laboratory ..... IndOps/IndOps-FFRDCs
Loan Administration (Financial Aid) ..... StudSvc/FinanAidAdmin
Loan Fund Matching Grants ..... MandTrans/LoanFundMatchingGrants
Loans, Administration of Student ..... StudSvc/FinanAidAdmin
Loans, Student ..... NotCurrentFundsExpenTrans
Logistical Services ..... InstSupp/GenAdminLogSvc
Long-range Planning ..... InstSupp/ExecMgt
Los Alamos Scientific Laboratory ..... IndOps/IndOps-FFRDCs

Machine Shop ..... AcadSupp/AncillSupp *or* InstSupp/GenAdminLogSvc
Mailing Services ..... InstSupp/GenAdminLogSvc
Maintenance, Facilities ..... O&MPlt/BldgMaint
Maintenance, Grounds ..... O&MPlt/Land and GrdMaint
Major Repairs and Renovations ..... O&MPlt/MajorRepairs and Ren
Management, Cash Flow ..... InstSupp/FisOps
Management, Endowment ..... InstSupp/FisOps
Management, Grants and Contracts ..... InstSupp/FisOps
Management, Investment ..... InstSupp/FisOps
Management, Space ..... InstSupp/GenAdminLogSvc
Manpower Development Training Act (MDTA) ..... Ins/CommEd
Marketing (Student Recruitment) ..... StudSvc/StudAdmis
Married Student Housing ..... AuxEnt/AuxEnt-Stud
Mathematics (1700) ..... Ins/GenAcad, Ins/SpecSession, Ins/CommEd, Ins/PrepRemed
Measurement and Testing Center ..... StudSvc/Coun and CareerGuid
Mechanical and Engineering Technologies (5300) ..... Ins/VoTech, Ins/SpecSession, Ins/CommEd
Media Resources ..... AcadSupp/EdMediaSvc
Medical Records ..... StudSvc/StudHlthSvc *or* AuxEnt/AuxEnt-Stud *or* Hosp/HlthCareSuppSvc
Membership, Institutional ..... InstSupp/ExecMgt
Military Property Custodian ..... InstSupp/GenAdminLogSvc
Military Sciences (1800) ..... Ins/GenAcad, Ins/SpecSession
Minority Affairs Office ..... StudSvc/StudSvcAdmin
Minority Student Organizations ..... StudSvc/Soc and CulDev
Motor Pool ..... InstSupp/GenAdminLogSvc
Movie Film Equipment ..... AcadSupp/EdMediaSvc
Multimedia Center ..... AcadSupp/EdMediaSvc
Museum ..... AcadSupp/Mus and Gal
Museum, Departmental ..... Ins/GenAcad

National Astronomy and Ionosphere Center ..... IndOps/IndOps-FFRDCs
National Center for Atmospheric Research ..... IndOps/IndOps-FFRDCs
National Radio Astronomy Observation ..... IndOps/IndOps-FFRDCs
National Student Lobby (Dues) ..... StudSvc/Soc and CulDev
National Testing Programs (GRE, LSAT, etc.) ..... StudSvc/Coun and CareerGuid
Natural Science Technologies (5400) ..... Ins/VoTech, Ins/SpecSession, Ins/CommEd
Newsletters, Internal ..... InstSupp/PubRel and Dev

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| Newspaper, Faculty and Staff | InstSupp/PubRel and Dev |
| Newspaper, Student | StudSvc/Soc and CulDev *or* AcadSupp/AncillSupp |
| Newspapers (Periodical Acquisition) | AcadSupp/Lib |
| News Service | InstSupp/PubRel and Dev |
| Noncredit Instruction | Ins/CommEd, Ins/PrepRemed |
| Nondegree Instruction | Ins/CommEd, Ins/PrepRemed |
| Nuclear Reactor | AcadSupp/AncillSupp *or* IndOps/IndOps-Institutional |
| Oak Ridge Associated Universities | IndOps/IndOps-FFRDCs |
| Occupational and Vocational Instruction | Ins/VoTech |
| Occupational Safety and Health (OSHA) | InstSupp/GenAdminLogSvc |
| Off-campus Housing Office | StudSvc/StudSvcAdmin |
| Off-campus Instruction | Ins/GenAcad, Ins/VoTech, Ins/SpecSession, Ins/CommEd, Ins/PrepRemed |
| Off-campus Work Study (Matching Funds) | Schshps and Fellow/Schshps, Schshps and Fellow/Fellow |
| Oil, Automotive | InstSupp/GenAdminLogSvc |
| Oil, Heating | O&MPlt/Utilities |
| Ombudsman | InstSupp/ExecMgt |
| Open University | Ins/GenAcad, Ins/VoTech, Ins/SpecSession, Ins/CommEd, Ins/PrepRemed |
| Operation and Maintenance of Plant | O&MPlt/PhyPltAdmin, O&MPlt/BldgMaint, O&MPlt/CustSvc, O&MPlt/Utilities, O&MPlt/Land and GrdMaint, O&MPlt/MajorRepairs and Ren |
| Organized Activities Related to Educational Departments | AcadSupp/Ancill Supp |
| Organized Research (Centers and Institutes) | Res/Inst and RC |
| Organized Research (Project) | Res/Indiv and ProjRes |
| Orientation, Faculty and Staff | InstSupp/GenAdminLogSvc |
| Orientation, Student | StudSvc/Soc and CulDev |
| Other Mandatory Transfers | MandTrans/OtherMandTrans |
| Other Separately Budgeted Research (Individual) | Res/Indiv and ProjRes |
| Other Separately Budgeted Research (Institutes and Centers) | Res/Inst and RC |
| Paint Shop | O&MPlt/BldgMaint |
| Parent Activities | InstSupp/PubRel and Dev |
| Parent Confidential Statement Administration | StudSvc/FinanAidAdmin |
| Parking and Parking Enforcement | InstSupp/GenAdminLogSvc *or* AuxEnt/AuxEnt-Stud, AuxEnt/AuxEnt-Fac-Staff |
| Patent Attorney | InstSupp/ExecMgt |
| Patient Care Services | Hosp/DirPatCare |
| Payments in Lieu of Taxes | O&MPlt/PhyPltAdmin |
| Payroll Accounting | InstSupp/FisOps |
| Personnel Administration, Records, etc. | InstSupp/GenAdminLogSvc |

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| Pest Control | O&MPlt/Land and GrdMaint, O&MPlt/BldgMaint |
| Pharmacy | Hosp/HlthCareSuppSvc |
| Photo ID Card, Faculty and Staff | InstSupp/GenAdminLogSvc |
| Photo ID Card, Student | StudSvc/StudRecords |
| Photo Service | InstSupp/GenAdminLogSvc |
| Physical Planning | O&MPlt/PhyPltAdmin |
| Physical Plant Administration | O&MPlt/PhyPltAdmin |
| Physical Plant Director | O&MPlt/PhyPltAdmin |
| Physical Plant Services (Auxiliary Enterprises) | AuxEnt/AuxEnt-Stud, AuxEnt/AuxEnt-Fac-Staff, AuxEnt/IntercollAth |
| Physical Plant Services (Hospitals) | HospPhyPltOp for Hosp |
| Physical Sciences (1900) | Ins/GenAcad, Ins/SpecSession, Ins/CommEd, Ins/PrepRemed |
| Physically Handicapped Students Advising | StudSvc/StudSvcAdmin |
| Physically Handicapped Students Office | StudSvc/StudSvcAdmin |
| Placement-related | StudSvc/Coun and CareerGuid |
| Planetarium | AcadSupp/AncillSupp |
| Planning, Budget | InstSupp/ExecMgt |
| Planning, Campus | O&MPlt/PhyPltAdmin |
| Planning, Course and Curriculum | AcadSupp/Course and CurricDev |
| Planning, Long-range | InstSupp/ExecMgt |
| Planning Office | InstSupp/ExecMgt |
| Planning, Physical | O&MPlt/PhyPltAdmin |
| Planning and Programming | InstSupp/ExecMgt |
| Plasma Physics Laboratory | IndOps/IndOps-FFRDCs |
| Police | InstSupp/GenAdminLogSvc |
| Postage | InstSupp/GenAdminLogSvc |
| Post Office | InstSupp/GenAdminLogSvc |
| Power Plant | O&MPlt/Utilities |
| Preparatory and Adult Basic Education | Ins/CommEd |
| President | InstSupp/ExecMgt |
| President Emeritus | InstSupp/ExecMgt |
| Presidential Residence | O&MPlt/BldgMaint *or* InstSupp/ExecMgt |
| Press, University | AuxEnt/AuxEnt-Fac-Staff *or* AcadSupp/AncillSupp |
| Printing Services | InstSupp/GenAdminLogSvc |
| Print Shop | AcadSupp/AncillSupp *or* InstSupp/GenAdminLogSvc |
| Prizes, Graduate | Schshps and Fellow/Fellow |
| Prizes, Undergraduate | Schshps and Fellow/Schshps |
| Procurement | InstSupp/GenAdminLogSvc |
| Professional Development (Academic) | AcadSupp/AcadPersDev |
| Professional Development (Nonacademic) | InstSupp/GenAdminLogSvc |
| Professional Meetings (Academic) | AcadSupp/AcadPersDev |
| Professional Publishing (Academic) | AcadSupp/AcadPersDev |
| Professional Publishing (Nonacademic) | AuxEnt/AuxEnt-Fac-Staff *or* AcadSupp/AncillSupp |
| Professional Review Courses | Ins/SpecSession, Ins/CommEd |
| Property Accounting (Inventory) | InstSupp/GenAdminLogSvc |
| Property Control | InstSupp/GenAdminLogSvc |

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| Property Insurance | O&MPlt/PhyPltAdmin |
| Provision for Bad Debts (Current Funds) | InstSupp/FisOps |
| Provision for Bad Debts (Noncurrent Funds) | NonMandTrans/NonMandTrans *or* NotCurrentFundsExpenTrans |
| Provision for Bad Debts (Student Loans) | NotCurrentFundsExpenTrans *or* NonMandTrans/NonMandTrans |
| Provision for Debt Service on Auxiliary Enterprises | AuxEnt/MandTrans |
| Provision for Debt Service on Educational Plant | MandTrans/DebtSvc-EducPlt |
| Provision for Debt Service on Hospitals | Hosp/MandTrans |
| Provost | InstSupp/ExecMgt |
| Psychological Counseling, Services, Testing, etc. | StudSvc/Coun and CareerGuid *or* StudSvc/StudHlthSvc *or* AuxEnt/AuxEnt-Stud |
| Psychology (2000) | Ins/GenAcad, Ins/SpecSession, Ins/CommEd |
| Public Affairs and Services (2100) | Ins/GenAcad, Ins/SpecSession, Ins/CommEd |
| Public Broadcasting Services | PubSvc/PubBrdcstSvc |
| Public Information | InstSupp/PubRel and Dev |
| Public Relations | InstSupp/PubRel and Dev |
| Public Service, Department (not separately organized or budgeted) | Ins/GenAcad, Ins/VoTech, Ins/PrepRemed |
| Public Service—Related Technologies (5500) | Ins/VoTech, Ins/SpecSession, Ins/CommEd |
| Public Service, Separately Budgeted | PubSvc/CommSvc, PubSvc/CoopExtSvc, PubSvc/PubBrdcstSvc |
| Publicity, Athletics | AuxEnt/IntercollAth *or* StudSvc/Soc and CulDev |
| Purchasing | InstSupp/GenAdminLogSvc |
| Radiological Controls | InstSupp/GenAdminLogSvc |
| Radio Station, Commercial | IndOps/IndOps-Institutional |
| Radio Station, Public Broadcasting | PubSvc/PubBrdcstSvc |
| Radio Station, Student Club | StudSvc/Soc and CulDev |
| Receiving and Shipping | InstSupp/GenAdminLogSvc |
| Receiving, Patient | Hosp/HlthCareSuppSvc |
| Record, Film, and Video Center | AcadSupp/EdMediaSvc |
| Records, Alumni | InstSupp/PubRel and Dev |
| Records, Personnel | InstSupp/GenAdminLogSvc |
| Records, Student | StudSvc/StudRecords |
| Recreation Center, Faculty and Staff | AuxEnt/AuxEnt-Fac-Staff |
| Recreation Center, Student | StudSvc/Soc and CulDev *or* AuxEnt/AuxEnt-Stud |
| Recruiters, On-campus | StudSvc/Coun and CareerGuid |
| Recruitment, Athletics | StudSvc/Soc and CulDev *or* AuxEnt/IntercollAth |
| Recruitment, Faculty | Ins/GenAcad, Ins/VoTech, Ins/SpecSession, Ins/CommEd, Ins/PrepRemed *or* AcadSupp/AcadAdmin |
| Recruitment, Staff | InstSupp/GenAdminLogSvc |
| Recruitment, Student | StudSvc/StudAdmis |
| Reference Bureaus | PubSvc/CommSvc |
| Reference Services (Libraries) | AcadSupp/Lib |

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| Refresher Courses | Ins/CommEd |
| Registrar | StudSvc/StudRecords |
| Religious Groups, Student | StudSvc/Soc and CulDev |
| Remedial Instruction | Ins/PrepRemed |
| Remodeling | O&MPlt/MajorRepairs and Ren |
| Renewals and Replacements, Auxiliary Enterprises (required) | AuxEnt/MandTrans |
| Renewals and Replacements, Educational Plant (required) | MandTrans/DebtSvc-EducPlt |
| Renewals and Replacements, Hospitals (required) | Hosp/MandTrans |
| Rent | O&MPlt/PhyPltAdmin |
| Repairs and Renovations | O&MPlt/MajorRepair and Ren |
| Research Centers and Institutes | Res/Inst and RC |
| Research, Curriculum | AcadSupp/Course and CurricDev |
| Research, Departmental (not separately organized or budgeted) | Ins/GenAcad, Ins/VoTech, Ins/PrepRemed, Ins/CommEd |
| Research, Departmental (separately budgeted) | Res/Indiv and ProjRes |
| Research, Organized (Institutes and Centers) | Res/Inst and RC |
| Research, Organized (Project) | Res/Indiv and ProjRes |
| Research, Separately Budgeted (Institutes and Centers) | Res/Inst and RC |
| Research, Separately Budgeted (Project) | Res/Indiv and ProjRes |
| Research, Sponsored (Institutes and Centers) | Res/Inst and RC |
| Research, Sponsored (Project) | Res/Indiv and ProjRes |
| Residence Halls, Student | AuxEnt/AuxEnt-Stud |
| Residence, Presidential | O&MPlt/BldgMaint *or* InstSupp/ExecMgt |
| Resident Assistants | AuxEnt/AuxEnt-Stud |
| Resident Directors | AuxEnt/AuxEnt-Stud |
| Restaurant | AuxEnt/AuxEnt-Stud *or* AuxEnt/AuxEnt-Fac-Staff *or* IndOps/IndOps-Institutional |
| Restoration, Art | AcadSupp/Mus and Gal |
| Restoration, Book | AcadSupp/Mus and Gal *or* AcadSupp/Lib |
| Retail Services and Concessions | AuxEnt/AuxEnt-Stud *or* AuxEnt/AuxEnt-Fac-Staff |
| Retirement Counseling | InstSupp/GenAdminLogSvc |
| Retreats, Faculty | AcadSupp/AcadPersDev |
| Retreats, Management | InstSupp/ExecMgt |
| Reunions, Class | InstSupp/PubRel and Dev |
| Reversions, State Appropriations | NotCurrentFundsExpenTrans |
| Risk Management | InstSupp/FisOps |
| Road Maintenance | O&MPlt/Land and GrdMaint |
| Room Scheduling | InstSupp/GenAdminLogSvc |
| Sabbatical Leaves | Ins/GenAcad, Ins/VoTech, Ins/SpecSession, Ins/CommEd, Ins/PrepRemed *or* AcadSupp/AcadPersDev |
| Safety, Campus | InstSupp/GenAdminLogSvc |
| Satellite Computing Center | AcadSupp/AcadComputSvc, InstSupp/AdminComputSvc |
| Scholarship Administration | StudSvc/FinanAidAdmin |
| Scholarships | Schshps and Fellow/Schshps |

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| Scholarships, Athletic | Schshps and Fellow/Schshps |
| Scholarships, "Working" (Work-study) | DistAmongCategories |
| School Relations (Secondary Schools) | StudSvc/StudAdmis |
| School Service, Bureau of | PubSvc/CommSvc |
| School Supply Stores | InstSupp/GenAdminLogSvc |
| Security, Campus | InstSupp/GenAdminLogSvc |
| Senate—Academic, Faculty, University, etc. | InstSupp/ExecMgt |
| Senate, Student | StudSvc/Soc and CulDev |
| SEOGs | Schshps and Fellow/Schshps |
| Separately Budgeted Public Service | PubSvc/CommSvc, PubSvc/CoopExtSvc, PubSvc/PubBrdcstSvc |
| Separately Budgeted Research (Institutes and Centers) | Res/Inst and RC |
| Separately Budgeted Research (Project) | Res/Indiv and ProjRes |
| Service Departments | DistAmongCategories |
| Service Units | DistAmongCategories |
| Shipping | InstSupp/GenAdminLogSvc |
| Short Courses | Ins/GenAcad, Ins/VoTech, Ins/SpecSession, Ins/CommEd, Ins/PrepRemed |
| Snow Removal | O&MPlt/Land and GrdMaint |
| Social and Cultural Development | StudSvc/Soc and CulDev |
| Social Science Research Center | Res/Inst and RC |
| Social Sciences (2200) | Ins/GenAcad, Ins/SpecSession, Ins/CommEd, Ins/PrepRemed |
| Sorority Adviser | StudSvc/Soc and CulDev |
| Space Allocation, Management, Scheduling, Utilization, etc. | InstSupp/GenAdminLogSvc |
| Space Radiation Effects Laboratory | IndOps/IndOps-FFRDCs |
| Special Session Instruction | Ins/SpecSession |
| Speech and/or Hearing Clinic | AcadSupp/AncillSupp *or* PubSvc/CommSvc |
| Speed Reading | Ins/CommEd |
| Sponsored Research (Institutes and Centers) | Res/Inst and RC |
| Sponsored Research (Project) | Res/Indiv and ProjRes |
| Staff Benefits | DistAmongCategories |
| Staff Development | InstSupp/GenAdminLogSvc |
| Stanford Linear Accelerator Center | InsOps/IndOps-FFRDCs |
| State Appropriation Lapse | NotCurrentFundsExpenTrans |
| Statewide Student Lobby | StudSvc/Soc and CulDev |
| Statistics, Student | StudSvc/StudRecords |
| Stipends, Graduate | Schshps and Fellow/Fellow |
| Stipends, Undergraduate | Schshps and Fellow/Schshps |
| Storage | InstSupp/GenAdminLogSvc |
| Student Activities | StudSvc/Soc and CulDev |
| Student Admissions | StudSvc/StudAdmis |
| Student Aid Administration | StudSvc/FinanAidAdmin |
| Student Aid Grants, Graduate | Schshps and Fellow/Fellow |
| Student Aid Grants, Undergraduate | Schshps and Fellow/Schshps |
| Student Associations | StudSvc/Soc and CulDev |
| Student Bookstore | AuxEnt/AuxEnt-Stud |
| Student Career Guidance | StudSvc/Coun and CareerGuid |
| Student Center | StudSvc/Soc and CulDev *or* AuxEnt/AuxEnt-Stud |

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| Student Clubs | StudSvc/Soc and CulDev |
| Student Cooperatives | AuxEnt/AuxEnt-Stud *or* NotCurrentFundsExpenTrans |
| Student Counseling Services | StudSvc/Coun and CareerGuid |
| Student Employment Services | StudSvc/FinanAidAdmin |
| Student Financial Aid Administration | StudSvc/FinanAidAdmin |
| Student Financial Aid Grants, Graduate | Schshps and Fellow/Fellow |
| Student Financial Aid Grants, Undergraduate | Schshps and Fellow/Schshps |
| Student Food Services | AuxEnt/AuxEnt-Stud |
| Student Government | StudSvc/Soc and CulDev |
| Student Health Center Pharmacy | StudSvc/StudHlthSvc *or* AuxEnt/AuxEnt-Stud |
| Student Health Services | StudSvc/StudHlthSvc *or* AuxEnt/AuxEnt-Stud |
| Student Housing | AuxEnt/AuxEnt-Stud |
| Student Infirmary | StudSvc/StudHlthSvc *or* AuxEnt/AuxEnt-Stud |
| Student Loans | NotCurrentFundsExpenTrans |
| Student Lobby (Dues) | StudSvc/Soc and CulDev |
| Student Newspapers and Magazines | StudSvc/Soc and CulDev *or* AcadSupp/AncillSupp |
| Student Organizations | StudSvc/Soc and CulDev |
| Student Orientation | StudSvc/Soc and CulDev |
| Student Placement | StudSvc/Coun and CareerGuid |
| Student Political Groups | StudSvc/Soc and CulDev |
| Student Publications | StudSvc/Soc and CulDev |
| Student Records | StudSvc/StudRecords |
| Student Recreation | StudSvc/Soc and CulDev |
| Student Recruitment | StudSvc/StudAdmis |
| Student Religious Organizations | StudSvc/Soc and CulDev |
| Student Services Administration | StudSvc/StudSvcAdmin |
| Student Statistics | StudSvc/StudRecords |
| Student Union | StudSvc/Soc and CulDev *or* AuxEnt/AuxEnt-Stud |
| Student Yearbook | StudSvc/Soc and CulDev |
| Studies, Analytical | InstSupp/ExecMgt |
| Studies, Institutional | InstSupp/ExecMgt |
| Study Skills, Instruction | Ins/PrepRemed, Ins/CommEd |
| Summer Session (Special Sessions Only) | Ins/SpecSession |
| Summer Session Director | Ins/SpecSession |
| Supplemental Educational Opportunity Grants | Schshps and Fellow/Schshps |
| Supplemental Educational Services | Ins/PrepRemed |
| Supply Stores, Art | InstSupp/GenAdminLogSvc *or* AuxEnt/AuxEnt-Stud |
| Supply Stores, School | InstSupp/GenAdminLogSvc |
| Switchboard Operations | InstSupp/GenAdminLogSvc |
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| Taxes, Income | InstSupp/ExecMgt |
| Taxes, Payments in Lieu of | O&MPlt/PhyPltAdmin |
| Taxes, Property | O&MPlt/PhyPltAdmin |
| Taxes, Sales | DistAmongCategories |

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| Teaching Hospital | Hosp/PhyPltOp for Hosp, Hosp/MandTrans, Hosp/DirPatCare, Hosp/HlthCareSuppSvc, Hosp/Admin for Hosp |
| Telecommunications Center | AcadSupp/EdMediaSvc |
| Telephone Service | InstSupp/GenAdminLogSvc |
| Television Station, Commercial | IndOps/IndOps-Institutional |
| Television Station, Instructional | AcadSupp/AncillSupp |
| Television Station, Public Broadcasting | PubSvc/PubBrdcstSvc |
| Testing Service | StudSvc/Coun and CareerGuid |
| Test-taking Workshops | StudSvc/Coun and CareerGuid |
| Theology (2300) | Ins/GenAcad, Ins/SpecSession, Ins/CommEd |
| Thesis and Dissertation Publication | AuxEnt/AuxEnt-Stud *or* AcadSupp/AncillSupp |
| Traffic Control | InstSupp/GenAdminLogSvc |
| Traffic Engineer | InstSupp/GenAdminLogSvc |
| Trainee Stipends, Graduate | Schshps and Fellow/Fellow |
| Trainee Stipends, Undergraduate | Schshps and Fellow/Schshps |
| Training Grants | Ins/GenAcad, Ins/VoTech, Ins/SpecSession, Ins/CommEd, Ins/PrepRemed |
| Transcripts | StudSvc/StudRecords |
| Transfer Credit Evaluation | StudSvc/StudAdmis |
| Transfer Student Orientation | StudSvc/Soc and CulDev |
| Transportation | InstSupp/GenAdminLogSvc |
| Trash Collection | O&MPlt/CustSvc |
| Treasurer, College | InstSupp/ExecMgt |
| Trustees, Board of | InstSupp/ExecMgt |
| Tuition and Fee Waivers (Faculty, Staff, and Dependents) | DistAmongCategories |
| Tuition and Fee Waivers (Students) | Schshps and Fellow/Schshps, Schshps and Fellow/Fellow |
| Tutorial Instruction | Ins/PrepRemed |
| Tutorial Workshops | Ins/PrepRemed |
| Tutors | Ins/PrepRemed |
| Undergraduate Library | AcadSupp/Lib |
| Undergraduate Loans | NotCurrentFundsExpenTrans |
| Undergraduate Prizes | Schshps and Fellow/Schshps |
| Undergraduate Stipends | Schshps and Fellow/Schshps |
| Undergraduate Work Assistance (On-campus) | DistAmongCategories |
| Union, Credit | IndOps/IndOPs-Institutional *or* NotCurrentFundsExpenTrans |
| Units, Service | DistAmongCategories |
| University Center | StudSvc/Soc and CulDev *or* AuxEnt/AuxEnt-Stud |
| University Club | AuxEnt/AuxEnt-Fac-Staff |
| University Farm | AcadSupp/AncillSupp |
| University Housing | AuxEnt/AuxEnt-Stud, AuxEnt/AuxEnt-Fac-Staff |
| University Press | AcadSupp/AncillSupp *or* AuxEnt/AuxEnt-Fac-Staff |
| University Relations | InstSupp/PubRel and Dev |
| Urban Affairs Institute | PubSvc/CommSvc, Res/Inst and RC |

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| Urban Extension | PubSvc/CoopExtSvc |
| User Assistance, Computer (Academic) | AcadSupp/AcadComputSvc |
| User Assistance, Computer (Administrative) | InstSupp/AdminComputSvc |
| Utilities | O&MPlt/Utilities |
| Vending Machines | AuxEnt/AuxEnt-Stud, AuxEnt/AuxEnt-Fac-Staff |
| Veterans' Benefits (GI Bill) | NotCurrentFundsExpenTrans |
| Veterans' Office | StudSvc/StudSvcAdmin |
| Veterans' Services | StudSvc/StudSvcAdmin |
| Veterinary Clinic | AcadSupp/AncillSupp *or* PubSvc/CommSvc |
| Vice Chancellor/Vice President | InstSupp/ExecMgt |
| Visiting Artist/Concert Series | StudSvc/Soc and CulDev *or* PubSvc/CommSvc |
| Vivarium | AcadSupp/AncillSupp |
| Vocational Certificate Programs | Ins/OccupVoc, Ins/SpecSession |
| Vocational Counseling | StudSvc/Coun and CareerGuid |
| Vocational Education | Ins/VoTech, Ins/CommEd, Ins/SpecSession |
| Vocational Testing | StudSvc/Coun and CareerGuid |
| Waivers, Fee (Faculty, Staff, and Dependents) | DistAmongCategories |
| Waivers, Fee (Students) | Schshps and Fellow/Schshps, Schshps and Fellow/Fellow |
| Warehouse | InstSupp/GenAdminLogSvc |
| Watchmen | InstSupp/GenAdminLogSvc |
| Water and Sewage Services | O&MPlt/Utilities |
| Water Treatment Plant | O&MPlt/Utilities |
| Women's Center | StudSvc/Soc and CulDev |
| "Working" Scholarships (Work-study) | DistAmongCategories |
| Work-study Administration | StudSvc/FinanAidAdmin |
| Work-study Payments, Off-campus | Schshps and Fellow/Schshps, Schshps and Fellow/Fellow |
| Work-study Payments, On-campus | DistAmongCategories |
| Yearbook, Student | StudSvc/Soc and CulDev |
| Youth Extension | PubSvc/CoopExtSvc |
| Zoological Gardens | AcadSupp/AncillSupp |